



Rea & associates a *brighter* way

Mahoning County, Ohio

*Reports Issued Pursuant to
Government Auditing Standards
And the Uniform Guidance*

For the Year Ended
December 31, 2016



Dave Yost • Auditor of State

Board of 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, 2016 through December 31, 2016. 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

September 18, 2017

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MAHONING COUNTY, OHIO

DECEMBER 31, 2016

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June 28, 2017

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, each major fund, and the aggregate discretely presented component units and remaining fund information of Mahoning County, Ohio, (the County) as of and for the year ended December 31, 2016, 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 28, 2017. 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 County'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 28, 2017

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 Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

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 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the County as of and for the year ended December 31, 2016, and have issued our report thereon dated June 28, 2017, which contained an unmodified opinion on those 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 as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Hea & Associates, Inc.

New Philadelphia, Ohio

MAHONING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE					
<i>Direct:</i>					
Technical Assistance and Training Grants	10.761	25036		\$ 20,807	\$ 0
<i>Passed through the Ohio Department of Education:</i>					
<i>Nutrition Cluster:</i>					
School Breakfast Program	10.553		05PU 2016	17,458	0
			05PU 2017	20,271	0
Subtotal School Breakfast Program				37,729	0
National School Lunch Program	10.555		LLP4 2016	30,831	0
			LLP4 2017	31,852	0
Subtotal National School Lunch Program				62,683	0
Subtotal - Nutrition Cluster				100,412	0
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP):</i>					
FAET	10.561		G-1617-11-5544	19,093	0
Food Assistance			G-1617-11-5544	1,838,877	0
Subtotal - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)				1,857,970	0
Total U.S. Department of Agriculture				\$ 1,979,189	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21033	OHLHB0560-13	\$ 386,195	\$ 0
		21037	OHLHB0610-16	125,878	0
Subtotal Lead-Based Paint Hazard Control in Privately-Owned Housing				512,073	0
Continuum of Care Program	14.267	22175	OH0466L5E041300	14,240	0
		2217A	OH0455L5E041401	27,241	0
		2217D	OH0455L5E041502	85,904	0
Subtotal Continuum of Care Program				127,385	0
<i>Passed through the Ohio Development Services Agency:</i>					
<i>Community Development Block Grants / State's Program</i>					
Community Development Block Grants / State's Program	14.228	24004	B-F-14-1BT-1	198,327	198,327
		24005	B-F-15-1BT-1	174,539	174,539
Subtotal - Community Development Block Grants / State's Program				372,866	372,866
HOME Investment Partnerships Program	14.239	24054	A-C-15-2AT-2	62,825	0
Total U. S. Department of Housing and Urban Development				\$ 1,075,149	\$ 372,866
U.S. DEPARTMENT OF INTERIOR					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			\$ 4,268	0
Total U. S. Department of Interior				\$ 4,268	0
U.S. DEPARTMENT OF JUSTICE					
<i>Direct:</i>					
Juvenile Justice Education Collaboration Assistance	16.829	20105	2014-JZ-FX-K002	\$ 246,908	\$ 0
<i>Passed thru the City of Youngstown:</i>					
<i>Edward Byrne Memorial Justice Assistance Grant Program</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27106	2015-H2726-OH-D	28,883	0
		2710J	2014-JG-A02-6807	7,763	0
		2710L	2015-JG-A02-6807	12,215	0
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				48,861	0
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services:</i>					
<i>Violence Against Women Formula Grants</i>					
Violence Against Women Formula Grants	16.588	26026	2015-WF-VA2-8213	42,000	0
		29081	2014-WF-VA5-8929	15,370	0
		29082	2015-WF-VA5-8929	25,057	0
Subtotal - Violence Against Women Formula Grants				82,427	0
<i>Passed through the Ohio Department of Youth Services:</i>					
<i>Juvenile Accountability Block Grants</i>					
Juvenile Accountability Block Grants	16.523	20065	2013-JB-015-A048	3,367	0
		20066	2013-JB-002-A048B	10,220	0
Subtotal Juvenile Accountability Block Grants				13,587	0
<i>Passed through the Ohio Attorney General's Office:</i>					
<i>Crime Victim Assistance</i>					
Crime Victim Assistance	16.575	26006	2015-VOCA-19813535	140,730	0
		26007	2017-VOCA-19813535	47,002	0
Subtotal - Crime Victim Assistance				187,732	0
Drug Court Discretionary Grant	16.585	28313	2012-DC-BX-0013	45,326	45,326
Total U. S. Department of Justice				\$ 624,841	\$ 45,326

MAHONING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction	20.205				
MAH-Division Street Bridge		80031	87545	\$ 79,122	\$ 0
MAH-South Ave Safety Upgrade		80052	95446	19,025	0
MAH-Western Reserve Rd, Phase 1		80053	80674	351,607	0
MAH-South Ave McClurg Rd Signal		80061	97812	1,312	0
MAH-Western Reserve Resurfacing		80064	99579	467	0
MAH-First Street Bridge		80066	99630	275,544	0
MAH- Lowellville Rd Bridge		80067	98840	38,736	0
MAH - Meridian Rd Phase 3		80068	101920	8,443	0
MAH- Western Reserve 5 Pts Roundabout		80069	99802	32,481	0
MAH - Bailey Rd Resurfacing		80070	99574	772,163	0
Subtotal - Highway Planning and Construction				<u>1,578,900</u>	<u>0</u>
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	2704A	IDEP-2016-50-00-00-00324-00	22,632	0
		2704C	IDEP-2017-50-00-00-00385-00	3,396	0
Subtotal -State and Community Highway Safety				<u>26,028</u>	<u>0</u>
National Priority Safety Programs	20.616	2704B	STEP-2016-50-00-00-00475-00	22,798	0
		2704D	STEP-2017-50-00-00-00516-00	2,191	0
Subtotal National Priority Safety Programs				<u>24,989</u>	<u>0</u>
Subtotal - Highway Safety Cluster				<u>51,017</u>	<u>0</u>
Total U. S. Department of Transportation				<u>\$ 1,629,917</u>	<u>0</u>
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Grants to States	84.027	23006	066118-6BSF-2016	\$ 27,915	0
		23007	066118-6BSF-2017	38,206	0
Subtotal - Special Education Cluster				<u>66,121</u>	<u>0</u>
Race to the Top - Early Learning Challenge	84.412A	2209B	50-0050-RTTT-P15-17762	39,075	0
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	2215A	VRP3 - 2015-2016	96,080	0
		22156	VRP3 - 2017-2018	7,912	0
Subtotal Rehabilitation Services-Vocational Rehabilitation Grants to States				<u>103,992</u>	<u>0</u>
Total U.S. Department of Education				<u>\$ 209,188</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Direct:</i>					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	22176	50-10080-CABHI-T-16-161011	\$ 143,782	\$ 143,782
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Promoting Safe and Stable Families:					
Caseworker Visits	93.556		G-1617-11-5545	8,466	0
ESAA Preservation			G-1617-11-5545	73,798	0
ESAA Reunification			G-1617-11-5545	56,170	0
Post Adoption Special			G-1617-11-5545	76,708	0
Subtotal - Promoting Safe and Stable Families				<u>215,142</u>	<u>0</u>
Temporary Assistance for Needy Families:					
TANF Administration	93.558		G-1617-11-5545	2,612,830	9,756
TANF Regular			G-1617-11-5545	2,431,637	0
TANF Fraud Awareness			G-1617-11-5545	1,866	0
TANF Summer Youth			G-1617-11-5545	1,067,139	1,067,139
Subtotal - Temporary Assistance for Needy Families				<u>6,113,472</u>	<u>1,076,895</u>
Child Support Enforcement:					
Federal Child Support / State Match	93.563		G-1617-11-5545	3,103,821	284,369
Child Care and Development Cluster:					
Child Care Administration	93.575		G-1617-11-5545	201,379	0
Child Care Non-Admin			G-1617-11-5545	262,773	0
Subtotal - Child Care and Development Cluster				<u>464,152</u>	<u>0</u>
Child Welfare Services:					
IV-B Admin	93.645		G-1617-11-5545	12,508	0
IV-B			G-1617-11-5545	125,079	0
Subtotal - Child Welfare Services				<u>137,587</u>	<u>0</u>
Foster Care-Title IV-E:					
Title IV-E Foster Care Services	93.658		G-1617-11-5545	1,839,907	0
SSRMS Administrative Allocation			G-1617-11-5545	1,047,324	0
IV-E Contract Services			G-1617-11-5545	31,501	0
Subtotal - Foster Care-Title IV-E				<u>2,918,732</u>	<u>0</u>
Adoption Assistance:					
IV-E Contract Services	93.659		G-1617-11-5545	47,471	0
SSRMS Administrative Allocation			G-1617-11-5545	1,387,470	0
Non-Recurring Adoption			G-1617-11-5545	2,696	0
Subtotal - Adoption Assistance				<u>1,437,637</u>	<u>0</u>
Social Services Block Grant:					
Title XX - Base	93.667		G-1617-11-5545	1,356,249	631,967
Chaffee Foster Care Independence Program	93.674		G-1617-11-5545	83,835	0

MAHONING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Medical Assistance Program: Medicaid	93.778		G-1617-11-5545	\$ 3,545,879	\$ 0
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i> Social Services Block Grant (Title XX)	93.667		Title XX	143,651	0
Medical Assistance Program (Title XIX): Medicaid Administration	93.778		Title XIX	492,590	0
<i>Passed through the Ohio Department of Mental Health:</i> Projects for Assistance in Transition from Homelessness	93.150	22145 22146 22147	99-0050-PATH-14-100-20-009 99-0050-PATH-15-100-20-009 50-10080-PATH-T-16-1582	20,602 92,189 23,859	20,602 92,189 23,859
Subtotal - Projects for Assistance in Transition from Homelessness				<u>136,650</u>	<u>136,650</u>
Social Services Block Grant (Title XX)	93.667	22066 22067	TITLE XX FY16 TITLE XX FY17	136,012 63,298	136,012 63,298
Subtotal - Social Services Block Grant (Title XX)				<u>199,310</u>	<u>199,310</u>
Block Grants for Community Mental Health Services	93.958	22046 22047 2203A 2203B 2217B 2207C 2207D	Community Plan B.G. FY 16 Community Plan B.G. FY 17 50-0461-CJI-T-16-161043 50-0461-CJI-T-16-161043 50-0461-HOUSING-T-16-161155 Forensic FY16 Forensic FY17	85,020 85,020 118,182 7,964 8,500 1,100 1,100	85,020 85,020 0 0 8,500 0 0
Subtotal - Block Grants for Community Mental Health Services				<u>306,886</u>	<u>178,540</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i> Block Grants for Prevention and Treatment of Substance Abuse	93.959	28026 28027 28186 28136 28137 28166 28167 28176 28177 28226 28227 28126 28127 28116 28075 28206 28006	FED PER CAPITA FY 16 FED PER CAPITA FY 17 NKRC TANF 16 50-1366-TASC-T-15-9947 50-1366-TASC-T-17-9947 50-1117-UMADAOP-P-16-9155 50-1117-UMADAOP-P-17-9155 50-1117-WOMENP-P-16-9014 50-1117-WOMENP-P-17-9014 50-1366-WOMENT-T-16-0812 50-1366-WOMENT-T-17-0812 50-1366-WOMENT-T-16-8980 50-1366-WOMENT-T-17-8980 50-1365-WOMENT-T-16-8985 Adolescent Treatment FY16 Youth Led Prevention FY16 DYS Aftercare FY16	393,510 385,108 29,770 117,678 60,499 72,845 28,637 52,394 11,804 71,680 33,953 83,947 37,752 68,919 64,096 2,286 6,534	393,510 385,108 29,770 117,678 60,499 72,845 28,637 52,394 11,804 71,680 33,953 83,947 37,752 68,919 64,096 2,286 6,534
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>1,521,612</u>	<u>1,521,612</u>
Memo Total - All Medicaid Assistance Programs	93.778			4,038,469	0
Memo Total - All Social Services Block Grants	93.667			1,699,210	831,277
Total U. S. Department of Health and Human Services				<u>\$ 22,320,987</u>	<u>\$ 4,173,125</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> <i>Passed through the Ohio Emergency Management Agency:</i> Emergency Management Performance Grants	97.042	24575 24576	EMW-2015-EP-0034-S01 EMC-2016-EP-0003-S01	\$ 31,748 43,348	\$ 10,903 7,739
Subtotal - Emergency Management Performance Grants				<u>75,096</u>	<u>18,642</u>
Total U. S. Department of Homeland Security				<u>\$ 75,096</u>	<u>\$ 18,642</u>
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u> <i>Direct:</i> Law Enforcement Services at Berlin Lake	12.XXX			\$ 30,724	\$ 0
TOTAL				<u>\$ 27,949,359</u>	<u>\$ 4,609,959</u>

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.51(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net positions, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Housing and Urban Development, the U.S. Department of Justice, the U.S. Department of Health and Human Services and the U.S. Department of Homeland Security to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D – CHILD NUTRITION CLUSTER

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

NOTE E – MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

MAHONING COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
2 CFR 200.51(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE F – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability owed to the Ohio Department of Developmental Disabilities for the 2011 Cost Reports for the Medicaid Program (CFDA #93.778) in the amounts of \$6,210.53. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

MAHONING COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR §200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS
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(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(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 weaknesses in internal control reported for major federal programs?	No
(d) (1) (iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d) (1) (vii)	Major Programs (list): State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) Child Support Enforcement Foster Care-Title IV-E Medical Assistance Program Block Grants for Prevention and Treatment of Substance Abuse	CFDA # 10.561 CFDA # 93.563 CFDA # 93.658 CFDA # 93.778 CFDA # 93.959
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 838,481 Type B: > \$ 209,620
(d) (1) (ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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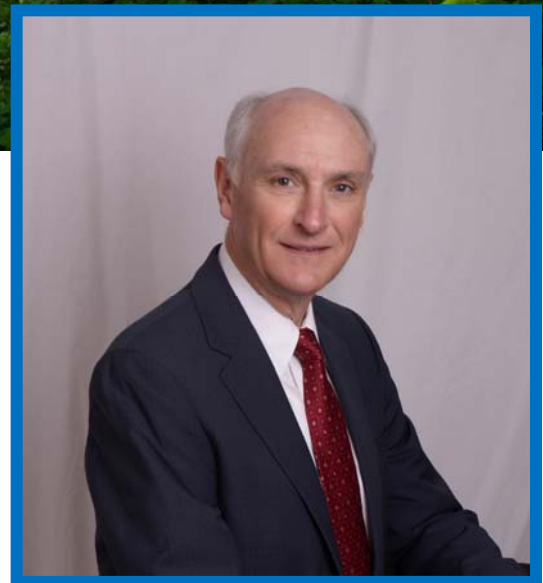
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Mahoning County, Ohio 2016 Comprehensive Annual Financial Report



**For Fiscal Year Ended
December 31, 2016**



Ralph T. Meacham, CPA
Mahoning County Auditor

Introductory



Poland Municipal Forest
Poland Municipal Forest

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2016**



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

**Stacy A. Marling
Chief Deputy Auditor**

Prepared by the Mahoning County Auditor's Office

Mahoning County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016
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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

June 28, 2017

To the Citizens of Mahoning County

Mahoning County Commissioners
Honorable David D. Ditzler, President
Honorable Anthony T. Traficanti
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, 2016. 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 2016. 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 framework 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, 2016, 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 229,674 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, are 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 and Statement No. 61 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: Mercy Health Services, 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 2016 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 6.3 percent compared to the State and national averages, which were 4.9 and 4.9 percent respectively. 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, while personal and home care aide 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 24 bargaining units in the County representing 1,091 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 \$3,972,771 as of December 31, 2016.

The County Treasurer and the Investment Advisory Committee adopted an investment policy on August 2, 2001. This policy is in the process of being reviewed and updated in 2017. 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 2016

- The County established an audit committee in 2016. The audit committee consists of 6 members, 4 external and 2 internal. They are to be informed, vigilant and effective overseers of the financial reporting process and internal controls used by the County in the performance of financial responsibilities.
- In March 2016, the County along with Austintown Township and Boardman Township formed a regional council of governments (COG) for the purpose of creating a joint communications district. The creation of the COG was to best serve the needs of the residents in their respective geographical territories.
- The Mahoning County Board of Developmental Disabilities placed a 2 mill renewal levy on the November 2016 ballot. The voters passed the levy with a 71 percent vote.
- In December 2016, the Sanitary Engineering department was awarded \$17,938,500 in loans and reimbursable grants through the USDA for 3 capital improvement projects. Construction on these projects are to begin in 2017 through 2019, with all to be completed by 2021.

Major Initiatives

- The Mahoning County Data Processing/IT Department spent the 1st quarter of 2017 adding improvements to some of the County's Flagship applications most notably, the County IT coordinated the Upgrade of the County's Enterprise Resource Planning (ERP) System, in preparation for a roll-out of a standardized modern Employee Time-Keeping system. The time keeping system will be a 2017 2nd quarter project. Enhancements to the Common Pleas Court's Case Management System included development of a dedicated Prosecutor's Module, providing Data synergy between the Prosecutors' Office and the Courts. A new Dog Kennel Management system, implemented in February, is revolutionizing operations at the County Dog Pound. Other notable completions in Quarter 1 of 2017 were some larger holdover items from 2016 that include:
 - Completion of the Courthouse Wireless Network
 - Implementation of WAN Acceleration devices
 - New storage For Primary and Backup Data Centers
 - New Job and Family Services phone system and Reporting Services
 - 2016 Digital Ortho Imagery for the County GIS

Upcoming for the 2nd half of 2017, are the aforementioned Time Clock system, Employee Online Benefits enrollment, additional enhancements to the County's transparency Reporting System, Clerk of Courts Civil e-filing system, and improved Document Management options for the County's ongoing Microfilm Conversion initiative.

- The County also continues to invest over \$1 million annually on ongoing software support and maintenance for our most critical software packages, which included:
 - Auditor's Tax Assessment software and Enterprise Resource Planning Systems
 - Court Case Management Systems
 - Job and Family Services Document and Case Management
 - Jail Booking and Inmate Management
- Projects for 2017 include plans for expansion of WAN acceleration devices at the Juvenile Justice Center and Area Courts. County IT will also work with the Mahoning County Board of Developmental Disabilities to migrate their HR Application into the County flagship ERP system, MUNIS. 2017 will also bring roll-out of Windows 10 to all new computer systems, providing the most secure up to date working environment available on the market. Enhancements to the County network to improve network security are also slated for 2017.
- The Mahoning County Engineers office initiated and completed the 2016 Road and Bridge Safety project. This is an annual resurfacing program, which now includes bridge safety. The 2016 Road and Bridge Safety project resulted from a \$1,040,193 grant with the Ohio Public Works Commission. The total for this project is \$1,926,283.
- The Engineering Department finished construction on the First Street Bridge. This project reconstructed the bridge and approaching sidewalks on First Street in Lowellville, over the Mahoning River. The total cost of this project was \$337,920 with 80 percent being funded by ODOT and 20 percent local.
- The Engineering Department also has the following projects planned for 2017 and beyond:
 - In 2017, the Engineers Office was awarded \$2,120,000 in federal funds to mill and fill Meridian Road, including catch basin repairs and adjustments, and curb ramps as necessary. This office was also awarded \$75,000 in State funds for concrete maintenance for Meridian Road. The local match of \$580,000 will be sourced by local engineering monies and the City of Youngstown.

- The Sanitary Engineering Department completed the Campbell Wastewater Treatment Plant Bypass Elimination Project in 2016. The project included the construction of an overflow pump station, two secondary clarifiers, instrumentation and controls to address sanitary sewer overflows. The improvement, engineering and construction, were funded by a grant and loan from the Ohio Public Works Commission and local sewer replacement funds. The total cost of this project was \$3,100,000.
- The Sanitary Engineering Department also has the following projects planned for 2017 and beyond:
 - Beginning in the spring of 2018, 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 Chesterton area to the new pump station. Total cost of the project is estimated at \$10,374,000. Construction would be completed approximately 18 to 24 months after beginning.
 - The Southwest Lake Milton Sanitary Sewer and Waterline Project will begin in 2017. 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.

Awards and Acknowledgements

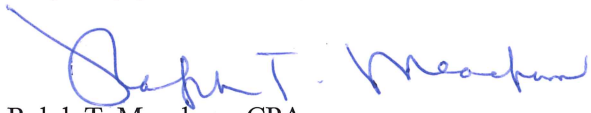
The Government Finance Officers Association (GFOA) of the United States and Canada awards a Certificate of Achievement for Excellence in Financial Reporting for a Comprehensive Annual Financial Report. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable 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 conforms to the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for a 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,

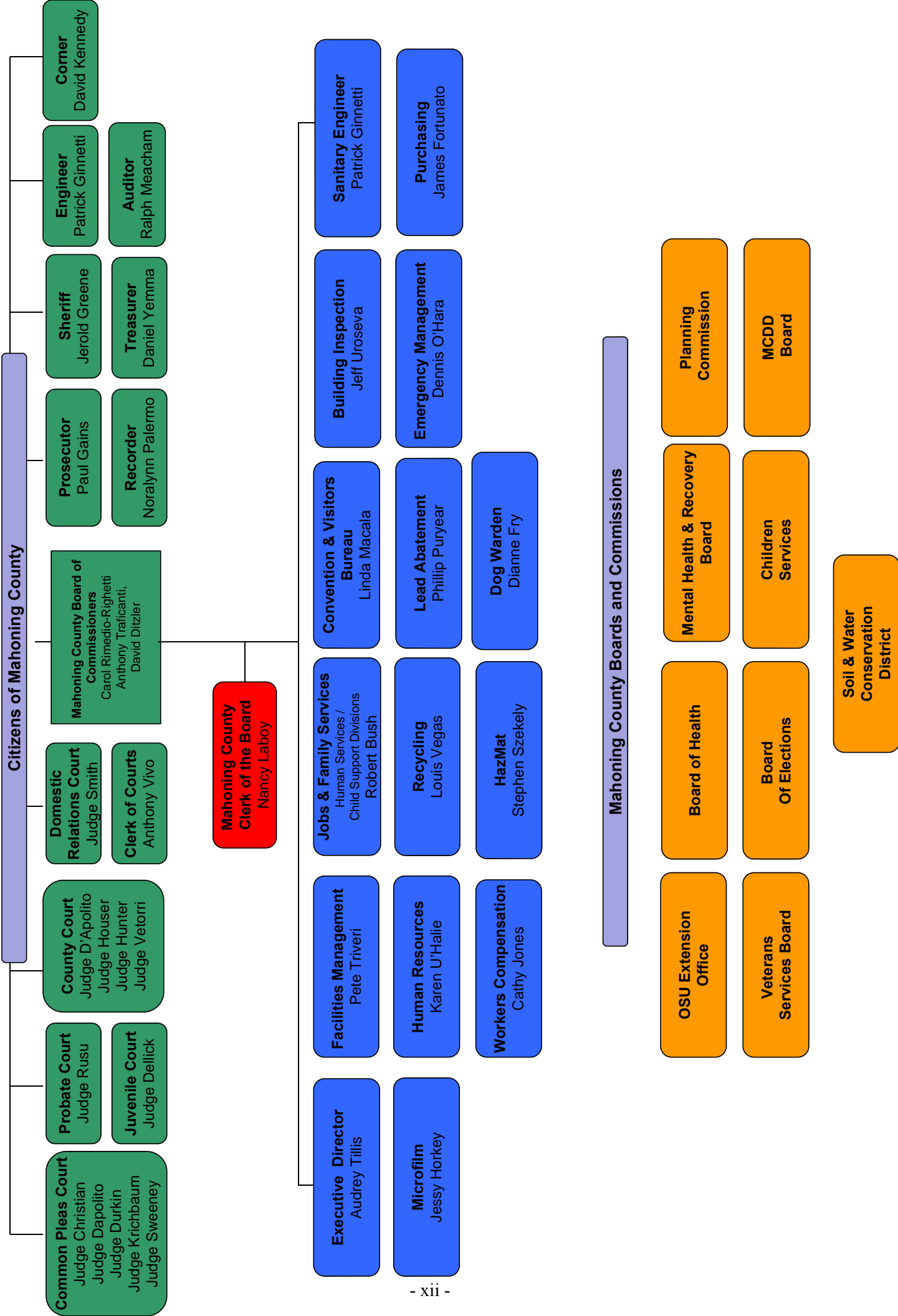


Ralph T. Meacham, CPA
Mahoning County Auditor



Mahoning County Auditor's Office 2016

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, 2015



Executive Director/CEO

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Financial Section



Williamson College of Business
Williamson College of Business

June 28, 2017

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, each major fund, and the aggregate discretely presented component units and remaining fund information of Mahoning County, Ohio, (the County) as of and for the year ended December 31, 2016, 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 0.21 percent, 1.58 percent, and 0.78 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. 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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the Mahoning County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Criminal and Administrative Justice, 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, Schedule of the County's Proportionate Share of the Net Pension Liability - Ohio Public Employees Retirement System of Ohio - Traditional Plan, Schedule of the County's Proportionate Share of the Net Pension Liability - State Teachers Retirement System of Ohio, Schedule of the County's Contributions - Ohio Public Employees Retirement System of Ohio - Traditional Plan, and Schedule of the County's Contributions - State Teachers Retirement System of Ohio on pages 5-15, 93, 94, 95 and 96-97, respectively, 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 28, 2017 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 the 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, 2016
Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2016. 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 2016 are as follows:

- The County had capital asset additions for governmental and business-type activities that were across every category of asset. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up-to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- The County refunded a portion of their governmental and business-type long term general obligation debt issuances to take advantage of lower interest rates and thereby realizing savings on future interest payments.
- The County implemented GASB 68 and GASB 71 in 2015, which establish standards for measuring and recognizing pension liabilities, deferred outflows/inflows of resources and expense/expenditure. The implementation of these GASB statements resulted in a significant change to the financial statements presentation of the County. The County has reported these liabilities to comply with the requirements of GASB 68 and 71.
- Overall governmental cash realized an increase over 2015 as the County's revenues continued to outpace expenses through careful administrative planning.

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 short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Reporting the County as a Whole

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

The Statement of Net Position and the Statement of Activities answers the question, "How did we do financially during 2016?" 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. 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 will take 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 informs 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 criminal and administrative justice, the department of human services, the children services board and the developmental disabilities board special revenue funds and the debt service fund.

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

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

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

Proprietary Funds The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses two enterprise funds to account for water and sewer operations.

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

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

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

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

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 2016 compared to 2015:

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(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$174,233,032	\$162,371,412	\$25,586,632	\$27,460,284	\$199,819,664	\$189,831,696
Capital Assets, Net	146,137,898	148,066,243	89,191,090	88,982,148	235,328,988	237,048,391
<i>Total Assets</i>	<u>320,370,930</u>	<u>310,437,655</u>	<u>114,777,722</u>	<u>116,442,432</u>	<u>435,148,652</u>	<u>426,880,087</u>
Deferred Outflows of Resources						
Pension	34,439,881	10,983,374	2,715,366	862,760	37,155,247	11,846,134
Deferred Charge on Refunding	716,268	0	17,931	22,575	734,199	22,575
<i>Total Deferred Outflows of Resource.</i>	<u>35,156,149</u>	<u>10,983,374</u>	<u>2,733,297</u>	<u>885,335</u>	<u>37,889,446</u>	<u>11,868,709</u>
Liabilities						
Current Liabilities	23,980,456	18,179,719	4,978,501	5,100,590	28,958,957	23,280,309
Long-term Liabilities						
Due within one Year	7,590,070	7,569,477	1,962,643	2,286,555	9,552,713	9,856,032
Due in More than one Year						
Net Pension Liability	90,148,044	62,417,934	7,005,042	4,819,368	97,153,086	67,237,302
Other Amounts	41,865,550	46,715,427	24,270,126	25,358,316	66,135,676	72,073,743
<i>Total Liabilities</i>	<u>163,584,120</u>	<u>134,882,557</u>	<u>38,216,312</u>	<u>37,564,829</u>	<u>201,800,432</u>	<u>172,447,386</u>
Deferred Inflows of Resources						
Property Taxes	34,271,187	34,552,033	0	0	34,271,187	34,552,033
Payments in Lieu of Taxes	608,000	0	0	0	608,000	0
Pension	1,851,830	1,273,768	135,351	84,667	1,987,181	1,358,435
<i>Total Deferred Inflows of Resources</i>	<u>36,731,017</u>	<u>35,825,801</u>	<u>135,351</u>	<u>84,667</u>	<u>36,866,368</u>	<u>35,910,468</u>
Net Position						
Net Investment in Capital Assets	101,977,095	104,880,283	60,831,136	59,124,842	162,808,231	164,005,125
Restricted for:						
Capital Projects	10,836,930	12,761,249	0	0	10,836,930	12,761,249
Debt Service	0	0	10,824,964	10,532,612	10,824,964	10,532,612
Public Safety	7,961,489	8,579,315	0	0	7,961,489	8,579,315
Public Works	8,818,505	6,933,355	0	0	8,818,505	6,933,355
Health Services	41,709,134	40,009,775	0	0	41,709,134	40,009,775
Human Services	10,767,496	7,572,604	0	0	10,767,496	7,572,604
General Government	19,481,780	18,828,696	0	0	19,481,780	18,828,696
Unclaimed Monies	453,252	564,542	0	0	453,252	564,542
Unrestricted (Deficit)	(46,793,739)	(49,417,148)	7,503,256	10,020,817	(39,290,483)	(39,396,331)
<i>Total Net Position</i>	<u>\$155,211,942</u>	<u>\$150,712,671</u>	<u>\$79,159,356</u>	<u>\$79,678,271</u>	<u>\$234,371,298</u>	<u>\$230,390,942</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required

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by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

The County experienced significant changes to deferred outflows of resources, net pension liability and deferred inflows of resources, associated with the unfunded pension liabilities specific to the Ohio Public Employees Retirement System (OPERS) and the State Teachers Retirement System (STRS) due to changes in pension benefits, contributions rates and return on investments.

Governmental activities current and other assets increased over the prior year. This is attributable to an increase in cash, permissive sales taxes receivable, property taxes receivable and prepaid items due to revenues outpacing expenses, greater collections during the current year and prepaids associated with the prospective bureau of workers' compensation premium change. Capital assets decreased due to current year depreciation being greater than additions. The increase in long-term liabilities can be attributed to the increased change in net pension liability being offset by the continued pay down of debt.

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Net position of business-type activities decreased from the prior year. Current and other assets decreased due to a decrease in cash as the County used some available resources for various projects. Long-term liabilities increased due to an increase in the net pension liability as previously discussed. The increase in capital assets is attributable to current year additions being greater than depreciation.

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 2016 and 2015.

(Table 2)
Changes in Net Position

	Governmental Activities 2016	Governmental Activities 2015	Business - Type 2016	Business - Type 2015	Total 2016	Total 2015
Program Revenues						
Charges for Services and Sales	\$23,689,318	\$24,647,315	\$25,686,884	\$24,257,857	\$49,376,202	\$48,905,172
Operating Grants and Contributions	65,366,347	65,156,016	0	0	65,366,347	65,156,016
Capital Grants and Contributions	2,639,816	4,985,488	1,006,059	1,326,036	3,645,875	6,311,524
<i>Total Program Revenues</i>	<u>91,695,481</u>	<u>94,788,819</u>	<u>26,692,943</u>	<u>25,583,893</u>	<u>118,388,424</u>	<u>120,372,712</u>
General Revenues						
Property Taxes	35,371,487	32,060,564	0	0	35,371,487	32,060,564
Sales Taxes	44,233,763	41,429,228	0	0	44,233,763	41,429,228
Grants and Entitlements	5,612,066	5,751,011	0	0	5,612,066	5,751,011
Conveyance Taxes	1,902,728	1,940,022	0	0	1,902,728	1,940,022
Interest	457,598	977,013	74,087	50,311	531,685	1,027,324
Payments in Lieu Taxes	609,135	0	0	0	609,135	0
Gain on Sale of Capital Assets	30,377	0	0	0	30,377	0
Other	3,394,278	3,085,506	200,684	254,045	3,594,962	3,339,551
<i>Total General Revenues</i>	<u>91,611,432</u>	<u>85,243,344</u>	<u>274,771</u>	<u>304,356</u>	<u>91,886,203</u>	<u>85,547,700</u>
<i>Total Revenues</i>	<u>183,306,913</u>	<u>180,032,163</u>	<u>26,967,714</u>	<u>25,888,249</u>	<u>210,274,627</u>	<u>205,920,412</u>
Program Expenses						
General Government:						
Legislative and Executive	23,990,469	23,050,539	0	0	23,990,469	23,050,539
Judicial	24,310,698	23,075,087	0	0	24,310,698	23,075,087
Public Safety	34,381,681	31,088,021	0	0	34,381,681	31,088,021
Public Works	15,480,125	14,205,410	0	0	15,480,125	14,205,410
Health	38,370,842	37,031,027	0	0	38,370,842	37,031,027
Human Services	41,123,931	39,850,859	0	0	41,123,931	39,850,859
Interest and Fiscal Charges	1,423,096	1,899,467	0	0	1,423,096	1,899,467
Water	0	0	1,496,075	1,621,113	1,496,075	1,621,113
Sewer	0	0	25,717,354	24,440,240	25,717,354	24,440,240
<i>Total Program Expenses</i>	<u>179,080,842</u>	<u>170,200,410</u>	<u>27,213,429</u>	<u>26,061,353</u>	<u>206,294,271</u>	<u>196,261,763</u>
Transfers	273,200	212,000	(273,200)	(212,000)	0	0
<i>Change in Net Position</i>	4,499,271	10,043,753	(518,915)	(385,104)	3,980,356	9,658,649
<i>Net Position Beginning of Year</i>	150,712,671	140,668,918	79,678,271	80,063,375	230,390,942	220,732,293
<i>Net Position End of Year</i>	<u>\$155,211,942</u>	<u>\$150,712,671</u>	<u>\$79,159,356</u>	<u>\$79,678,271</u>	<u>\$234,371,298</u>	<u>\$230,390,942</u>

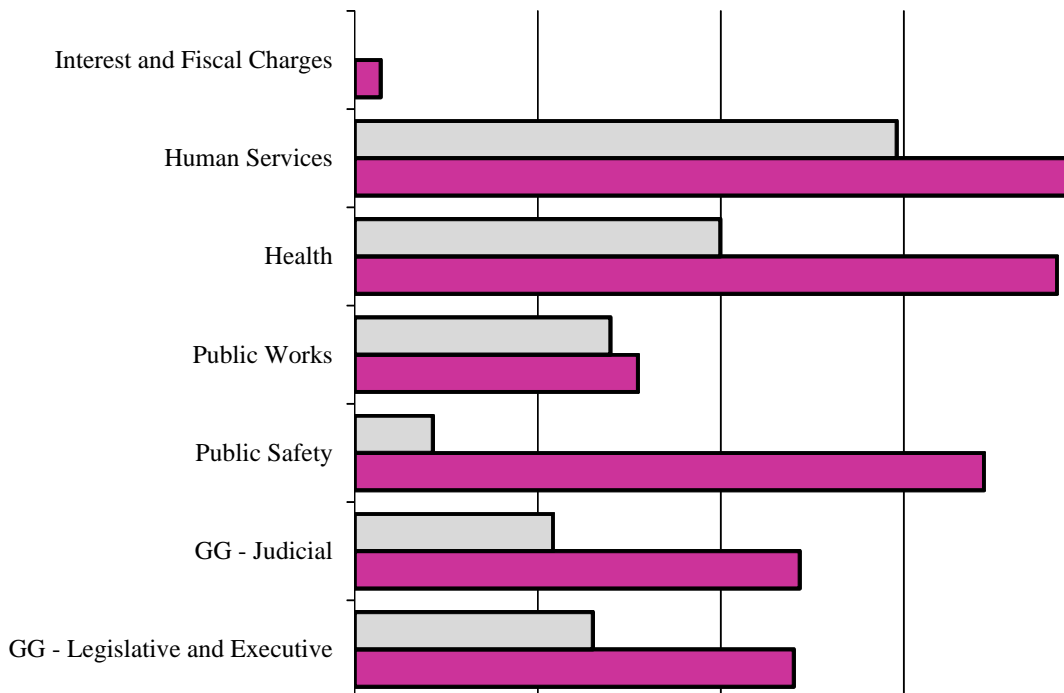
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Capital grants and contributions program revenues decreased in part due to the County requiring less outside funding for internal construction projects. Funding for these projects was primarily received from ODOT and OPWC in 2015.

The County realized an increase in sales tax revenues. The increase can be attributed to the quarter percent sales tax levy passed in November 2014 for criminal and administrative justice as well as the upward trend of the economy. Property taxes revenues increased due to an improvement in overall collections.

Overall, expenses increased due to increases in wages, increases in net pension liability affecting all expense categories 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. The following graph shows the amount of program revenues in relation to expenses.

Expenses and Program Revenues - Governmental Activities (millions)



Financial Analysis of the Government's Funds

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

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

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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$87,530,504. \$2,661,293 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 an increase in fund balance due to revenues and other financing sources exceeding expenditures and other financing uses. Other financing uses included transfers-out of over \$1.3 million to help fund additional programs for the County.

The criminal and administrative justice fund balance increased due to revenues and other financing sources, which includes a full year of collections related to the sales tax increase passed in 2015.

The department of human services fund balance increased due to revenues and other financing sources exceed expenses and other financing uses. Transfers into the fund were enough to keep the positive net change for 2016.

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

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 decreased due to the continued pay down of debt balances coupled with the refunding of old debt issuances that resulted in a payment to refund bond escrow agent.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The water fund decreased due to expenses for materials and supplies, contractual services and depreciation exceeding user charges, capital contributions and transfers in. The sewer fund decreased due to expenses including the pension liability exceeding user charges and capital contributions.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2016, 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, interest and fee collections 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 Long-Term Obligations

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 2016 as well as improvements to the County Administrative and Court House facility. These increases were offset by an additional year of depreciation being taken.

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Table 3 shows 2016 values compared to 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$1,079,354	\$1,079,354	\$669,498	\$542,711	\$1,748,852	\$1,622,065
Construction in Progress	12,054,707	11,681,014	6,762,644	3,630,061	18,817,351	15,311,075
Buildings, Structures and Improvements	48,023,509	50,591,390	5,140,423	5,401,011	53,163,932	55,992,401
Furniture, Fixtures and Equipment	4,154,785	5,583,304	325,717	305,216	4,480,502	5,888,520
Vehicles	2,749,441	3,238,690	639,203	600,686	3,388,644	3,839,376
Utility Plant in Service	0	0	19,738,654	20,551,508	19,738,654	20,551,508
Infrastructure	78,076,102	75,892,491	55,914,951	57,950,955	133,991,053	133,843,446
Total Capital Assets	\$146,137,898	\$148,066,243	\$89,191,090	\$88,982,148	\$235,328,988	\$237,048,391

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

Long-Term Obligations

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

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$36,924,351	\$41,740,910	\$1,170,928	\$1,197,312	\$38,095,279	\$42,938,222
Special Assessment Bonds	0	0	34,054	36,188	34,054	36,188
OPWC Loans	1,762,116	1,644,270	4,095,499	3,860,550	5,857,615	5,504,820
Notes	48,881	96,361	0	0	48,881	96,361
Net Pension Liability	90,148,044	62,417,934	7,005,042	4,819,368	97,153,086	67,237,302
OWDA Loans	0	0	1,155,515	1,790,739	1,155,515	1,790,739
Revenue Bonds	0	0	18,726,781	19,794,787	18,726,781	19,794,787
Claims Payable	1,257,182	1,464,034	0	0	1,257,182	1,464,034
Capital Lease	0	20,975	0	0	0	20,975
Compensated Absences	9,463,090	9,318,354	1,049,992	965,295	10,513,082	10,283,649
Total	\$139,603,664	\$116,702,838	\$33,237,811	\$32,464,239	\$172,841,475	\$149,167,077

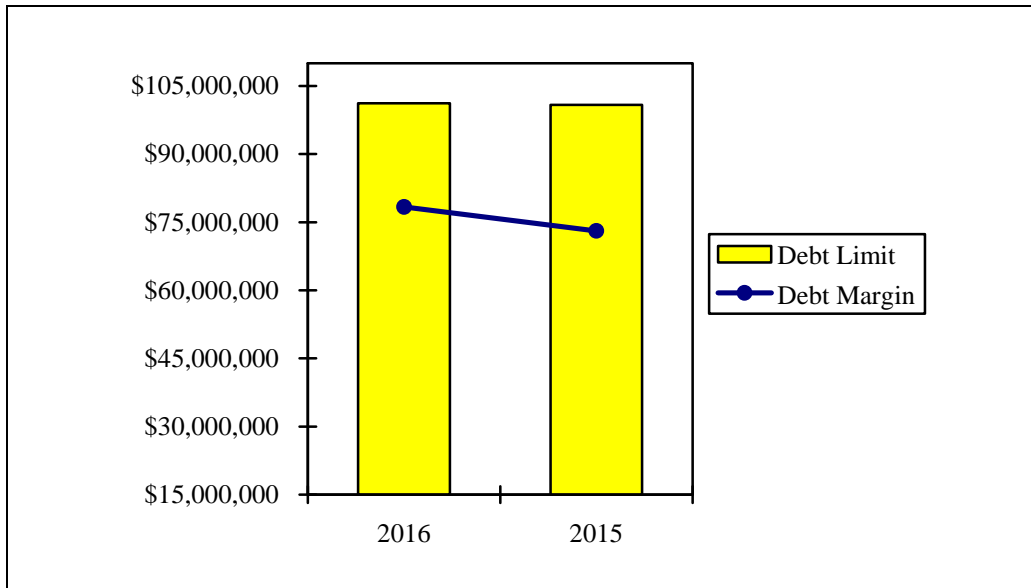
During 2016, the County's long-term obligations outstanding increased due the aforementioned increase in the net pension liability, offset by the continued pay down of debt.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' A+. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$101,213,740. The County's overall legal debt margin is the additional amount of debt the County could issue.

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The overall legal debt margin increased to \$78,366,462.

	2016	2015
Overall Debt Limit	\$101,213,740	\$100,854,161
Overall Debt Margin	78,366,462	73,084,823



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

Basic Financial Statements

Mahoning County, Ohio

Statement of Net Position

December 31, 2016

June 30, 2016 - 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
Assets					
Equity in Pooled Cash and Cash Equivalents	\$101,076,186	\$10,158,061	\$111,234,247	\$0	\$512,668
Cash and Cash Equivalents:					
In Segregated Accounts	454,994	0	454,994	0	0
With Fiscal Agents	230,908	0	230,908	298,617	0
Investments in Segregated Accounts	0	0	0	286,335	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	1,039,340	1,620,976	2,660,316	57,443	45,634
Internal Balances	(157,048)	157,048	0	0	0
Intergovernmental Receivable	17,565,523	2,439,218	20,004,741	0	1,371,229
Prepaid Items	562,747	0	562,747	873	4,447
Permissive Sales Taxes Receivable	11,666,019	0	11,666,019	0	0
Property Taxes Receivable	40,729,859	0	40,729,859	0	0
Payments in Lieu of Taxes Receivable	608,000	0	608,000	0	0
Special Assessments Receivable	456,504	386,365	842,869	0	0
Assets Held for Resale	0	0	0	0	650,421
Other Assets	0	0	0	0	86
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	754,793	754,793	0	45,528
Cash and Cash Equivalents					
with Fiscal and Escrow Agents	0	10,070,171	10,070,171	0	0
Nondepreciable Capital Assets	13,134,061	7,432,142	20,566,203	0	0
Depreciable Capital Assets, Net	133,003,837	81,758,948	214,762,785	2,205	3,944
<i>Total Assets</i>	<u>320,370,930</u>	<u>114,777,722</u>	<u>435,148,652</u>	<u>645,473</u>	<u>2,633,957</u>
Deferred Outflows of Resources					
Pension	34,439,881	2,715,366	37,155,247	0	0
Deferred Charge on Refunding	716,268	17,931	734,199	0	0
<i>Total Deferred Outflows of Resources</i>	<u>35,156,149</u>	<u>2,733,297</u>	<u>37,889,446</u>	<u>0</u>	<u>0</u>
Liabilities					
Accounts Payable	2,945,672	435,672	3,381,344	9,593	32,198
Accrued Wages	3,812,567	369,449	4,182,016	34,203	11,790
Contracts Payable	301,525	194,242	495,767	0	0
Intergovernmental Payable	1,727,679	314,311	2,041,990	0	902
Accrued Expenses	0	0	0	0	19,703
Matured Compensated Absences Payable	42,927	0	42,927	0	0
Accrued Interest Payable	147,424	274,792	422,216	0	0
Claims Payable	2,433,307	0	2,433,307	0	0
Notes Payable	12,569,355	3,390,035	15,959,390	0	0
Unearned Revenue	0	0	0	0	144,383
Due to Others	0	0	0	0	45,528
Line of Credit Payable	0	0	0	0	216,939
Long-Term Liabilities:					
Due Within One Year	7,590,070	1,962,643	9,552,713	0	12,121
Due In More Than One Year					
Net Pension Liability (See Note 14)	90,148,044	7,005,042	97,153,086	0	0
Other Amounts	41,865,550	24,270,126	66,135,676	0	12,976
<i>Total Liabilities</i>	<u>163,584,120</u>	<u>38,216,312</u>	<u>201,800,432</u>	<u>43,796</u>	<u>496,540</u>
Deferred Inflows of Resources					
Property Taxes	34,271,187	0	34,271,187	0	0
Payments in Lieu of Taxes	608,000	0	608,000	0	0
Pension	1,851,830	135,351	1,987,181	0	0
<i>Total Deferred Inflows of Resources</i>	<u>36,731,017</u>	<u>135,351</u>	<u>36,866,368</u>	<u>0</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	101,977,095	60,831,136	162,808,231	2,205	3,944
Restricted for:					
Capital Projects	10,836,930	0	10,836,930	0	0
Debt Service	0	10,824,964	10,824,964	0	0
Public Safety	7,961,489	0	7,961,489	0	0
Public Works	8,818,505	0	8,818,505	0	0
Health Services	41,709,134	0	41,709,134	0	0
Human Services	10,767,496	0	10,767,496	0	0
General Government	19,481,780	0	19,481,780	0	654,954
Unclaimed Monies	453,252	0	453,252	0	0
Unrestricted (Deficit)	(46,793,739)	7,503,256	(39,290,483)	599,472	1,478,519
<i>Total Net Position</i>	<u>\$155,211,942</u>	<u>\$79,159,356</u>	<u>\$234,371,298</u>	<u>\$601,677</u>	<u>\$2,137,417</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2016
For the Fiscal Year Ended June 30, 2016 - Mahoning Adult Services Company Inc.

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$23,990,469	\$7,142,290	\$5,870,873	\$0
Judicial	24,310,698	7,398,544	3,450,354	0
Public Safety	34,381,681	2,878,129	1,399,010	0
Public Works	15,480,125	204,052	11,126,893	2,639,816
Health	38,370,842	4,034,424	15,944,854	0
Human Services	41,123,931	2,031,879	27,574,363	0
Interest and Fiscal Charges	1,423,096	0	0	0
<i>Total Governmental Activities</i>	<u>179,080,842</u>	<u>23,689,318</u>	<u>65,366,347</u>	<u>2,639,816</u>
Business-Type Activities:				
Water	1,496,075	790,407	0	0
Sewer	25,717,354	24,896,477	0	1,006,059
<i>Total Business-Type Activities</i>	<u>27,213,429</u>	<u>25,686,884</u>	<u>0</u>	<u>1,006,059</u>
<i>Total - Primary Government</i>	<u>\$206,294,271</u>	<u>\$49,376,202</u>	<u>\$65,366,347</u>	<u>\$3,645,875</u>
Component Unit				
Mahoning Adult Services Company, Inc.	\$631,963	\$612,783	\$0	\$0
Mahoning County Land Reutilization Corporation	2,290,359	0	2,798,077	0
<i>Totals - Component Units</i>	<u>\$2,922,322</u>	<u>\$612,783</u>	<u>\$2,798,077</u>	<u>\$0</u>

General Revenues

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
Criminal and Administrative Justice
General Obligation Bond Retirement
Buildings and Equipment

Grants and Entitlements not Restricted to Specific Programs

Conveyance Taxes

Interest

Payment in Lieu of Taxes

Gain on Sale of Capital Assets

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

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
(\$10,977,306)	\$0	(\$10,977,306)	\$0	\$0
(13,461,800)	0	(13,461,800)	0	0
(30,104,542)	0	(30,104,542)	0	0
(1,509,364)	0	(1,509,364)	0	0
(18,391,564)	0	(18,391,564)	0	0
(11,517,689)	0	(11,517,689)	0	0
(1,423,096)	0	(1,423,096)	0	0
(87,385,361)	0	(87,385,361)	0	0
0	(705,668)	(705,668)	0	0
0	185,182	185,182	0	0
0	(520,486)	(520,486)	0	0
(87,385,361)	(520,486)	(87,905,847)	0	0
0	0	0	(19,180)	0
0	0	0	0	507,718
0	0	0	(19,180)	507,718
3,662,630	0	3,662,630	0	0
4,048,256	0	4,048,256	0	0
8,599,799	0	8,599,799	0	0
15,237,989	0	15,237,989	0	0
3,822,813	0	3,822,813	0	0
17,001,113	0	17,001,113	0	0
26,525,325	0	26,525,325	0	0
433,141	0	433,141	0	0
274,184	0	274,184	0	0
5,612,066	0	5,612,066	0	0
1,902,728	0	1,902,728	0	0
457,598	74,087	531,685	8,772	0
609,135	0	609,135	0	0
30,377	0	30,377	0	339,130
3,394,278	200,684	3,594,962	14,130	47,022
91,611,432	274,771	91,886,203	22,902	386,152
273,200	(273,200)	0	0	0
91,884,632	1,571	91,886,203	22,902	386,152
4,499,271	(518,915)	3,980,356	3,722	893,870
150,712,671	79,678,271	230,390,942	597,955	1,243,547
\$155,211,942	\$79,159,356	\$234,371,298	\$601,677	\$2,137,417

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2016

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
Assets					
Equity in Pooled Cash and Cash Equivalents	\$10,203,221	\$1,192,165	\$577,620	\$10,245,681	\$31,245,842
Cash and Cash Equivalents:					
In Segregated Accounts	25,102	338,860	0	68,785	18,364
With Fiscal Agents	0	0	0	0	230,908
Accounts Receivable	298,682	48,175	0	0	11,521
Interfund Receivable	755,329	0	0	0	0
Intergovernmental Receivable	2,416,874	133,670	0	251,272	1,452,574
Permissive Sales Taxes Receivable	4,143,042	6,995,972	0	0	0
Property Taxes Receivable	5,083,413	0	0	9,888,766	17,541,458
Payments in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	453,252	0	0	0	0
Total Assets	\$23,378,915	\$8,708,842	\$577,620	\$20,454,504	\$50,500,667
Liabilities					
Accounts Payable	\$294,042	\$445,622	\$318,780	\$534,007	\$199,483
Accrued Wages	918,312	759,078	425,460	242,686	574,941
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	146,326	193,677	96,330	58,204	213,400
Matured Compensated Absences Payable	0	13,712	0	10,672	18,543
Interfund Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	1,358,680	1,412,089	840,570	845,569	1,006,367
Deferred Inflows of Resources					
Property Taxes	4,411,589	0	0	8,318,904	14,760,990
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	3,737,673	2,667,772	0	1,821,134	3,830,826
Total Deferred Inflows of Resources	8,149,262	2,667,772	0	10,140,038	18,591,816
Fund Balances					
Nonspendable	453,252	0	0	0	0
Restricted	2,230,859	4,628,981	0	9,468,897	30,902,484
Committed	178,600	0	0	0	0
Assigned	1,722,495	0	0	0	0
Unassigned (Deficit)	9,285,767	0	(262,950)	0	0
Total Fund Balances (Deficit)	13,870,973	4,628,981	(262,950)	9,468,897	30,902,484
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$23,378,915	\$8,708,842	\$577,620	\$20,454,504	\$50,500,667

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, 2016*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$1,495,482	\$38,342,546	\$93,302,557
0	3,883	454,994
0	0	230,908
0	679,959	1,038,337
0	0	755,329
286,854	13,016,651	17,557,895
527,005	0	11,666,019
3,814,992	4,401,230	40,729,859
0	608,000	608,000
7,983	448,521	456,504
0	0	453,252
<u>\$6,132,316</u>	<u>\$57,500,790</u>	<u>\$167,253,654</u>
\$0	\$1,097,009	\$2,888,943
0	885,562	3,806,039
0	301,525	301,525
0	316,223	1,024,160
0	0	42,927
0	755,329	755,329
24,204	11,916	36,120
8,158,844	4,410,511	12,569,355
<u>8,183,048</u>	<u>7,778,075</u>	<u>21,424,398</u>
3,075,975	3,703,729	34,271,187
0	608,000	608,000
1,234,817	10,127,343	23,419,565
<u>4,310,792</u>	<u>14,439,072</u>	<u>58,298,752</u>
0	0	453,252
0	35,283,643	82,514,864
0	0	178,600
0	0	1,722,495
(6,361,524)	0	2,661,293
<u>(6,361,524)</u>	<u>35,283,643</u>	<u>87,530,504</u>
<u>\$6,132,316</u>	<u>\$57,500,790</u>	<u>\$167,253,654</u>

Total Governmental Fund Balances \$87,530,504

Amounts reported for governmental activities in the statement of net position are different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 146,137,898

Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.

Intergovernmental	\$12,055,789
Special Assessments	456,504
Permissive Sales Tax	4,448,600
Delinquent Property Taxes	<u>6,458,672</u>

Total 23,419,565

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)	(51,240)
Accrued Interest	9,850
General Obligation Bonds	3,760,373
Claims Payable	1,257,182
Deferred Charge on Refunding	(284,493)
Internal Balances	<u>(157,048)</u>

Total 4,534,624

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (111,304)

The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.

Deferred Outflows - Pension	34,439,881
Deferred Inflows - Pension	(1,851,830)
Net Pension Liability	<u>(90,148,044)</u>

Total (57,559,993)

Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds. 716,268

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

General Obligation Bonds	(36,924,351)
OPWC Loan Payable	(1,762,116)
Long Term Note Payable	(48,881)
Claims Payable	(1,257,182)
Compensated Absences	<u>(9,463,090)</u>

Total (49,455,620)

Net Position of Governmental Activities \$155,211,942

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service
Revenues						
Property Taxes	\$3,505,137	\$0	\$0	\$8,190,517	\$14,506,670	\$3,855,709
Payments in Lieu of Taxes	0	0	0	0	0	0
Permissive Sales Tax	17,097,754	26,516,510	0	0	0	345,720
Intergovernmental	5,832,744	790,659	17,546,255	6,435,686	9,996,429	452,070
Conveyance Taxes	1,902,728	0	0	0	0	0
Interest	281,984	0	0	0	0	0
Fees, Licenses and Permits	5,313,686	298,811	0	325	0	0
Fines and Forfeitures	1,630,682	34,341	0	0	0	0
Rentals and Royalties	1,688,782	306,774	0	0	5,161	0
Charges for Services	1,127,221	293,157	835,072	0	1,170,384	0
Contributions and Donations	0	0	0	0	250	0
Special Assessments	0	0	0	0	0	20,809
Other	345,190	32,257	95,025	415,727	866,627	0
Total Revenues	38,725,908	28,272,509	18,476,352	15,042,255	26,545,521	4,674,308
Expenditures						
Current:						
General Government:						
Legislative and Executive	12,303,414	0	0	0	0	127,283
Judicial	19,675,251	0	0	0	0	0
Public Safety	970,384	26,562,824	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	25,396,762	0
Human Services	1,836,361	0	18,687,189	13,832,071	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	6,597	0	14,378	2,877,480
Interest and Fiscal Charges	0	0	0	0	0	1,193,546
Issuance Costs	0	0	0	0	0	362,772
Total Expenditures	34,785,410	26,562,824	18,693,786	13,832,071	25,411,140	4,561,081
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,940,498</u>	<u>1,709,685</u>	<u>(217,434)</u>	<u>1,210,184</u>	<u>1,134,381</u>	<u>113,227</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	30,377	0	0	0	0	0
OPWC Loans Issued	0	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0	0	6,095,000
General Obligation Bonds Issued	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	156,647
Payment to Refunded Bond Escrow Account	0	0	0	0	0	(11,590,477)
Transfers In	69,327	0	840,194	0	0	55,000
Transfers Out	(1,340,540)	(78,302)	(574,762)	0	(182,000)	0
Total Other Financing Sources (Uses)	(1,240,836)	(78,302)	265,432	0	(182,000)	(5,283,830)
Net Change in Fund Balances	2,699,662	1,631,383	47,998	1,210,184	952,381	(5,170,603)
Fund Balances (Deficit)						
<i>Beginning of Year</i>	<u>11,171,311</u>	<u>2,997,598</u>	<u>(310,948)</u>	<u>8,258,713</u>	<u>29,950,103</u>	<u>(1,190,921)</u>
Fund Balances (Deficit) End of Year	\$13,870,973	\$4,628,981	(\$262,950)	\$9,468,897	\$30,902,484	(\$6,361,524)

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, 2016*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$283,698)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	
\$3,639,106	\$33,697,139	Current Year Additions	\$9,314,869
609,135	609,135	Current Year Depreciation	<u>(10,500,078)</u>
274,184	44,234,168	Total	(1,185,209)
30,164,069	71,217,912		
0	1,902,728		
175,614	457,598		
8,274,373	13,887,195		
1,044,003	2,709,026	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.	(743,136)
8,205	2,008,922		
1,363,270	4,789,104		
16,535	16,785		
284,820	305,629	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
1,478,937	3,233,763	Intergovernmental	2,279,425
<u>47,332,251</u>	<u>179,069,104</u>	Special Assessments	(10,558)
		Permissive Sales Tax	(405)
		Delinquent Property Taxes	<u>1,674,348</u>
		Total	3,942,810
9,605,195	22,035,892	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.	
3,371,841	23,047,092	Principal Retirement	3,589,223
2,295,477	29,828,685	Payment to Refunded Bond Escrow Account	<u>11,590,477</u>
8,901,666	8,901,666	Total	15,179,700
12,275,343	37,672,105		
5,516,654	39,872,275	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
11,057,992	11,057,992	Accrued Interest	25,552
690,768	3,589,223	Amortization of Bond Premium	35,249
193,207	1,386,753	Amortization of Loss of Refunding	<u>(6,513)</u>
103,337	466,109	Total	54,288
<u>54,011,480</u>	<u>177,857,792</u>		
(6,679,229)	1,211,312	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.	(144,736)
0	30,377	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.	
280,673	280,673	OPWC Loans Issued	(280,673)
0	6,095,000	General Obligation Refunding Bonds Issued	(6,095,000)
3,210,000	3,210,000	General Obligation Bonds Issued	(3,210,000)
49,570	206,217	Premium on General Obligation Bonds	<u>(206,217)</u>
0	(11,590,477)	Total	(9,791,890)
3,354,139	4,318,660		
(1,869,856)	(4,045,460)	The internal service funds used by management are not reported in the County-internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
<u>5,024,526</u>	<u>(1,495,010)</u>	Change in Net Position	2,461,533
(1,654,703)	(283,698)	Internal Balances	<u>(138,726)</u>
		Total	2,322,807
<u>36,938,346</u>	<u>87,814,202</u>	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	7,813,263
<u>\$35,283,643</u>	<u>\$87,530,504</u>		
		Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	<u>(12,664,928)</u>
		<i>Change in Net Position of Governmental Activities</i>	<u>\$4,499,271</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,077,959	\$4,077,959	\$3,505,137	(\$572,822)
Permissive Sales Tax	16,271,065	16,271,065	17,081,430	810,365
Intergovernmental	4,861,111	5,169,762	6,040,038	870,276
Conveyance Fees	1,750,000	1,750,000	1,892,190	142,190
Interest	400,000	400,000	861,431	461,431
Fees, Licenses and Permits	3,622,000	3,124,760	3,679,250	554,490
Fines and Forfeitures	1,500,000	1,633,486	1,635,803	2,317
Rentals and Royalties	1,450,000	1,603,953	1,688,782	84,829
Charges for Services	750,000	750,000	937,345	187,345
Other	0	1,196	341,433	340,237
<i>Total Revenues</i>	<u>34,682,135</u>	<u>34,782,181</u>	<u>37,662,839</u>	<u>2,880,658</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,723,676	13,393,803	12,825,869	567,934
Judicial	18,209,124	18,737,749	18,537,424	200,325
Public Safety	805,419	803,997	679,640	124,357
Human Services	2,030,299	2,020,032	1,832,367	187,665
<i>Total Expenditures</i>	<u>33,768,518</u>	<u>34,955,581</u>	<u>33,875,300</u>	<u>1,080,281</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>913,617</u>	<u>(173,400)</u>	<u>3,787,539</u>	<u>3,960,939</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	30,377	30,377
Advance In	0	246,957	246,957	0
Advance Out	0	(749,281)	(755,329)	(6,048)
Transfers In	185,000	476,569	469,327	(7,242)
Transfers Out	(1,428,471)	(1,410,986)	(1,390,540)	20,446
<i>Total Other Financing Sources (Uses)</i>	<u>(1,243,471)</u>	<u>(1,436,741)</u>	<u>(1,399,208)</u>	<u>37,533</u>
<i>Net Change in Fund Balance</i>	(329,854)	(1,610,141)	2,388,331	3,998,472
<i>Fund Balance at Beginning of Year</i>	6,536,305	6,536,305	6,536,305	0
Prior Year Encumbrances Appropriated	329,854	329,854	329,854	0
<i>Fund Balances at End of Year</i>	<u>\$6,536,305</u>	<u>\$5,256,018</u>	<u>\$9,254,490</u>	<u>\$3,998,472</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
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permissive Sales Tax	\$26,109,720	\$26,109,720	\$26,347,647	\$237,927
Intergovernmental	656,000	656,000	743,419	87,419
Fees, Licenses and Permits	700,000	565,000	315,165	(249,835)
Fines and Forfeitures	0	0	36,491	36,491
Rentals and Royalties	300,000	300,000	325,069	25,069
Charges for Services	300,000	435,000	293,090	(141,910)
Other	0	0	32,318	32,318
<i>Total Revenues</i>	28,065,720	28,065,720	28,093,199	27,479
Expenditures				
Current:				
Public Safety	27,464,937	27,855,772	27,305,042	550,730
<i>Excess of Revenues Over (Under) Expenditures</i>	600,783	209,948	788,157	578,209
Other Financing Sources (Uses)				
Transfers Out	(82,310)	(77,236)	(78,302)	(1,066)
<i>Net Change in Fund Balance</i>	518,473	132,712	709,855	577,143
<i>Fund Balance Beginning of Year</i>	39,927	39,927	39,927	0
Prior Year Encumbrances Appropriated	51,586	51,586	51,586	0
<i>Fund Balance End of Year</i>	<u>\$609,986</u>	<u>\$224,225</u>	<u>\$801,368</u>	<u>\$577,143</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$18,084,310	\$17,247,980	\$17,548,179	\$300,199
Charges for Services	960,700	960,700	835,072	(125,628)
Other	172,750	172,750	95,025	(77,725)
<i>Total Revenues</i>	<u>19,217,760</u>	<u>18,381,430</u>	<u>18,478,276</u>	<u>96,846</u>
Expenditures				
Current:				
Human Services	18,726,939	18,970,803	18,684,980	285,823
Debt Service:				
Principal Retirement	52,700	0	0	0
Interest and Fiscal Charges	5,000	0	0	0
<i>Total Expenditures</i>	<u>18,784,639</u>	<u>18,970,803</u>	<u>18,684,980</u>	<u>285,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>433,121</u>	<u>(589,373)</u>	<u>(206,704)</u>	<u>382,669</u>
Other Financing Sources (Uses)				
Transfers In	828,470	828,470	840,194	11,724
Transfers Out	(890,207)	(703,407)	(574,762)	128,645
<i>Total Other Financing Sources (Uses)</i>	<u>(61,737)</u>	<u>125,063</u>	<u>265,432</u>	<u>140,369</u>
<i>Net Change in Fund Balance</i>	371,384	(464,310)	58,728	523,038
<i>Fund Balance Beginning of Year</i>	426,877	426,877	426,877	0
Prior Year Encumbrances Appropriated	38,068	38,068	38,068	0
<i>Fund Balance End of Year</i>	<u>\$836,329</u>	<u>\$635</u>	<u>\$523,673</u>	<u>\$523,038</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$8,197,125	\$8,197,125	\$8,190,517	(\$6,608)
Intergovernmental	6,035,119	6,035,119	6,629,639	594,520
Fees, Licenses and Permits	1,000	1,000	325	(675)
Other	20,000	20,000	415,989	395,989
<i>Total Revenues</i>	14,253,244	14,253,244	15,236,470	983,226
Expenditures				
Current:				
Human Services	14,253,244	14,976,818	13,779,418	1,197,400
<i>Net Change in Fund Balance</i>	0	(723,574)	1,457,052	2,180,626
<i>Fund Balance Beginning of Year</i>	8,788,629	8,788,629	8,788,629	0
<i>Fund Balance End of Year</i>	<u>\$8,788,629</u>	<u>\$8,065,055</u>	<u>\$10,245,681</u>	<u>\$2,180,626</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$15,435,422	\$14,503,745	\$14,506,670	\$2,925
Intergovernmental	8,881,799	9,963,569	10,391,720	428,151
Rentals and Royalties	5,160	5,160	5,161	1
Charges for Services	914,993	914,993	1,147,917	232,924
Contributions and Donations	250	250	250	0
Other	59,300	476,262	841,843	365,581
<i>Total Revenues</i>	25,296,924	25,863,979	26,893,561	1,029,582
Expenditures				
Current:				
Health	26,339,825	27,697,101	26,230,749	1,466,352
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,042,901)	(1,833,122)	662,812	2,495,934
Other Financing Sources (Uses)				
Transfers Out	0	(282,000)	(182,000)	100,000
<i>Net Change in Fund Balance</i>	(1,042,901)	(2,115,122)	480,812	2,595,934
<i>Fund Balance Beginning of Year</i>	28,937,354	28,937,354	28,937,354	0
Prior Year Encumbrances Appropriated	1,042,901	1,042,901	1,042,901	0
<i>Fund Balance End of Year</i>	<u>\$28,937,354</u>	<u>\$27,865,133</u>	<u>\$30,461,067</u>	<u>\$2,595,934</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$446,851	\$9,711,210	\$10,158,061	\$7,320,377
Receivables:				
Intergovernmental	0	2,439,218	2,439,218	7,628
Accounts	237,660	1,383,316	1,620,976	1,003
Prepaid Items	0	0	0	562,747
<i>Total Current Assets</i>	<u>684,511</u>	<u>13,533,744</u>	<u>14,218,255</u>	<u>7,891,755</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	754,793	754,793	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,070,171	10,070,171	0
Special Assessments Receivable	42,901	343,464	386,365	0
Capital Assets:				
Nondepreciable Capital Assets	300,745	7,131,397	7,432,142	0
Depreciable Capital Assets, Net	11,255,511	70,503,437	81,758,948	0
<i>Total Noncurrent Assets</i>	<u>11,599,157</u>	<u>88,803,262</u>	<u>100,402,419</u>	<u>0</u>
<i>Total Assets</i>	<u>12,283,668</u>	<u>102,337,006</u>	<u>114,620,674</u>	<u>7,891,755</u>
Deferred Outflows of Resources				
Pension	0	2,715,366	2,715,366	0
Deferred Charge on Refunding	3,097	14,834	17,931	284,493
<i>Total Deferred Outflows of Resources</i>	<u>\$3,097</u>	<u>\$2,730,200</u>	<u>\$2,733,297</u>	<u>\$284,493</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2016

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$3,144	\$432,528	\$435,672	\$56,729
Contracts Payable	8,315	185,927	194,242	0
Accrued Wages	0	369,449	369,449	6,528
Intergovernmental Payable	0	314,311	314,311	703,519
Compensated Absences Payable	0	308,055	308,055	0
Accrued Interest Payable	96,554	178,238	274,792	9,850
Notes Payable	376,670	3,013,365	3,390,035	0
Revenue Bonds Payable	43,400	1,053,600	1,097,000	0
General Obligation Bonds Payable	45,000	0	45,000	205,000
Special Assessment Bonds Payable	0	2,353	2,353	0
OWDA Loans Payable	10,726	249,086	259,812	0
OPWC Loans Payable	27,682	222,741	250,423	0
Claims Payable	0	0	0	3,132,358
<i>Total Current Liabilities</i>	<u>611,491</u>	<u>6,329,653</u>	<u>6,941,144</u>	<u>4,113,984</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	741,937	741,937	0
Revenue Bonds Payable	2,945,400	14,684,381	17,629,781	0
General Obligation Bonds Payable	1,125,928	0	1,125,928	3,555,373
Special Assessment Bonds Payable	0	31,701	31,701	0
OWDA Loans Payable	134,068	761,635	895,703	0
OPWC Loans Payable	385,715	3,459,361	3,845,076	0
Net Pension Liability	0	7,005,042	7,005,042	0
Claims Payable	0	0	0	558,131
<i>Total Long-Term Liabilities</i>	<u>4,591,111</u>	<u>26,684,057</u>	<u>31,275,168</u>	<u>4,113,504</u>
<i>Total Liabilities</i>	<u>5,202,602</u>	<u>33,013,710</u>	<u>38,216,312</u>	<u>8,227,488</u>
Deferred Inflows of Resources				
Pension	0	135,351	135,351	0
Net Position				
Net Investment in Capital Assets	6,611,344	54,219,792	60,831,136	0
Restricted for Debt Service	0	10,824,964	10,824,964	0
Unrestricted (Deficit)	472,819	6,873,389	7,346,208	(51,240)
<i>Total Net Position (Deficit)</i>	<u>\$7,084,163</u>	<u>\$71,918,145</u>	<u>79,002,308</u>	<u>(\$51,240)</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:			<u>157,048</u>	
Net position of business-type activities			<u>\$79,159,356</u>	

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, 2016*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$780,886	\$24,247,808	\$25,028,694	\$26,102,941
Fees, Licenses and Permits	9,521	396,319	405,840	0
Rentals	0	17,021	17,021	0
Other	19,274	181,410	200,684	160,515
<i>Total Operating Revenues</i>	<u>809,681</u>	<u>24,842,558</u>	<u>25,652,239</u>	<u>26,263,456</u>
Operating Expenses				
Personal Services	0	9,723,433	9,723,433	174,861
Materials and Supplies	49,576	1,408,636	1,458,212	299,313
Contractual Services	804,035	9,858,349	10,662,384	2,434,178
Depreciation	407,398	3,580,091	3,987,489	0
Claims	0	0	0	20,499,074
Change in Worker's Compensation Estimate	0	0	0	297,044
Other	15,276	487,676	502,952	18,957
<i>Total Operating Expenses</i>	<u>1,276,285</u>	<u>25,058,185</u>	<u>26,334,470</u>	<u>23,723,427</u>
<i>Operating Income (Loss)</i>	<u>(466,604)</u>	<u>(215,627)</u>	<u>(682,231)</u>	<u>2,540,029</u>
Non-Operating Revenues (Expenses)				
Interest	4,301	69,786	74,087	0
Grants	0	0	0	104,107
Interest and Fiscal Charges	(203,557)	(699,643)	(903,200)	(90,631)
Loss on Sale of Capital Assets	0	(53,766)	(53,766)	0
Special Assessments	0	235,329	235,329	0
Issuance Costs	(17,899)	(42,820)	(60,719)	(91,972)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(217,155)</u>	<u>(491,114)</u>	<u>(708,269)</u>	<u>(78,496)</u>
<i>Income (Loss) before</i>				
<i>Capital Contributions and Transfers</i>	(683,759)	(706,741)	(1,390,500)	2,461,533
Capital Contributions	0	1,006,059	1,006,059	0
Transfers In	500,000	0	500,000	0
Transfers Out	(33,200)	(740,000)	(773,200)	0
<i>Change in Net Position</i>	(216,959)	(440,682)	(657,641)	2,461,533
<i>Net Position (Deficit) Beginning of Year</i>	<u>7,301,122</u>	<u>72,358,827</u>		<u>(2,512,773)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>\$7,084,163</u></u>	<u><u>\$71,918,145</u></u>		<u><u>(\$51,240)</u></u>

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

138,726

Change in net position of business-type activities

(\$518,915)

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$814,008	\$25,163,076	\$25,977,084	\$0
Cash Received from Interfund Services Provided	0	0	0	26,954,824
Other Cash Receipts	19,274	181,410	200,684	160,515
Cash Payments to Employees for Services	0	(9,175,987)	(9,175,987)	(167,330)
Cash Payments for Goods and Services	(851,299)	(11,504,842)	(12,356,141)	(2,447,086)
Cash Payments for Claims	0	0	0	(20,217,008)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,128,074)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(616,840)
Other Cash Payments	(13,776)	(472,563)	(486,339)	(18,957)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(31,793)	4,191,094	4,159,301	2,520,044
Cash Flows from Noncapital and Related Financing Activities				
Grants	0	0	0	96,479
Special Assessments	19,487	228,803	248,290	0
Proceeds from Sale of Bonds	0	0	0	3,425,000
Principal Paid on Bonds	0	0	0	(160,000)
Interest Paid on Bonds	0	0	0	(93,978)
Payment to Refunded Bond Escrow Account	0	0	0	(3,333,028)
Issuance Costs	0	0	0	(91,972)
Transfers In	500,000	0	500,000	0
Transfers Out	(33,200)	(740,000)	(773,200)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	486,287	(511,197)	(24,910)	(157,499)
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	1,006,059	1,006,059	0
OPWC Loans Issued	0	527,893	527,893	0
General Obligation Notes Issued	375,000	3,000,000	3,375,000	0
Premium on Notes Issued	2,227	17,820	20,047	0
General Obligation Bonds Issued	100,000	0	100,000	0
Premium on Bonds Issued	5,890	0	5,890	0
Payment to Refunded Bond Escrow Account	(95,218)	0	(95,218)	0
Principal Paid on Notes	(390,000)	(3,005,000)	(3,395,000)	0
Interest Paid on Notes	(5,834)	(44,950)	(50,784)	0
Principal Paid on General Obligation Bonds	(40,000)	0	(40,000)	0
Interest Paid on General Obligation Bonds	(64,163)	0	(64,163)	0
Principal Paid on Special Assessment Bonds	0	(2,059)	(2,059)	0
Interest Paid on Special Assessment Bonds	0	(1,910)	(1,910)	0
Principal Paid on Revenue Bonds	(41,700)	(1,024,500)	(1,066,200)	0
Interest Paid on Revenue Bonds	(136,485)	(651,322)	(787,807)	0
Principal Paid on OPWC Loans	(38,218)	(254,726)	(292,944)	0
Principal Paid on OWDA Loans	(10,726)	(624,498)	(635,224)	0
Interest Paid on OWDA Loans	0	(23,888)	(23,888)	0
Issuance Costs	(17,899)	(42,820)	(60,719)	0
Payments for Capital Acquisitions	0	(4,250,197)	(4,250,197)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	(357,126)	(5,374,098)	(5,731,224)	0
Cash Flows from Investing Activities				
Interest on Investments	4,301	69,786	74,087	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	101,669	(1,624,415)	(1,522,746)	2,362,545
<i>Cash and Cash Equivalents Beginning of Year</i>	345,182	22,160,589	22,505,771	4,957,832
<i>Cash and Cash Equivalents End of Year</i>	\$446,851	\$20,536,174	\$20,983,025	\$7,320,377

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$466,604)	(\$215,627)	(\$682,231)	\$2,540,029
Adjustments:				
Depreciation	407,398	3,580,091	3,987,489	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	23,601	1,036,347	1,059,948	(1,003)
Intergovernmental Receivable	0	(534,419)	(534,419)	0
Interfund Receivable	0	0	0	852,886
Prepaid Items	0	0	0	(562,747)
Deferred Outflow - Pension	0	536,603	536,603	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	1,601	91,841	93,442	14,019
Contracts Payable	2,211	11,609	13,820	0
Accrued Wages	0	49,666	49,666	149
Compensated Absences Payable	0	84,697	84,697	0
Net Pension Liability	0	(72,157)	(72,157)	0
Deferred Inflow - Pension	0	(80,694)	(80,694)	0
Interfund Payable	0	(48,858)	(48,858)	0
Intergovernmental Payable	0	(248,005)	(248,005)	(199,883)
Claims Payable	0	0	0	(123,406)
<i>Total Adjustments</i>	<u>434,811</u>	<u>4,406,721</u>	<u>4,841,532</u>	<u>(19,985)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$31,793)</u>	<u>\$4,191,094</u>	<u>\$4,159,301</u>	<u>\$2,520,044</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

Assets	
Equity in Pooled Cash and Cash Equivalents	\$10,474,953
Cash and Cash Equivalents in Segregated Accounts	3,310,944
Property Taxes Receivable	222,062,516
Special Assessment Receivable	<u>8,923,838</u>
<i>Total Assets</i>	<u><u>\$244,772,251</u></u>
 Liabilities	
Intergovernmental Payable	\$232,896,040
Undistributed Monies	7,266,718
Payroll Withholdings	871,718
Deposits Held and Due to Others	<u>3,737,775</u>
<i>Total Liabilities</i>	<u><u>\$244,772,251</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, 2016

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
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For the Year Ended December 31, 2016

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 six 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, the North East Ohio Network and the Joint Communications District Regional Council of Governments. These organizations are presented in Notes 13 and 22 to the basic financial statements.

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

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 25 and 26.

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

Criminal and Administrative Justice Fund This fund is used to account for and report sales and use tax revenues restricted for costs related to the sheriff, prosecutor, coroner and 911 operations.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Like the government-wide statements, all proprietary funds are accounted for on 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 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/outflows of resources and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the 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 represent 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 pension and 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. The deferred outflows of resources related to pension are explained in Note 14.

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 until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, 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. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 14)

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.

Pensions

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

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 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 2016, investments were limited to STAR Ohio, federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, commercial paper and U.S. Treasury notes.

Except for nonparticipating investment contracts and STAR Ohio, 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

STAR Ohio (the State Treasury Asset Reserve of 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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2016 amounted to \$281,984, which includes \$230,229 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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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.

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 acquisition 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net 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 absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures 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(s) from which the employees who have resigned or retired will be paid.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Bond Premiums

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. The straight-line method of amortization is not materially different from the effective-interest method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On governmental fund financial statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

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. The County Commissioners assigned fund balance to cover building regulations.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

Operating Revenues and Expenses

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

Contributions of Capital

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

Interfund Activity

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

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).

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- 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, community and economic development, foundation grants, probate court security, 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.

	Net Change in Fund Balances				
	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
GAAP Basis	\$2,699,662	\$1,631,383	\$47,998	\$1,210,184	\$952,381
Net Adjustment for Revenue Accruals	(1,042,302)	(179,310)	1,924	194,215	348,040
Beginning Fair Value					
Adjustment for Investments	(198,809)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	578,475	0	0	0	0
Advance In	246,957	0	0	0	0
Beginning Unrecorded Cash	1,405	0	0	0	0
Ending Unrecorded Cash	(1,838)	0	0	0	0
Perspective Difference:					
Revolving Loans	(62,893)	0	0	0	0
Community and Economic Development	(12,404)	0	0	0	0
Foundation Grants	36,632	0	0	0	0
Probate Court Security	1,062	0	0	0	0
Certificate of Title Administration	15,315	0	0	0	0
Recorder Equipment	(4,130)	0	0	0	0
Net Adjustment for Expenditure Accruals	1,122,020	(351,421)	62,753	52,653	(34,834)
Advance Out	(755,329)	0	0	0	0
Encumbrances	(235,492)	(390,797)	(53,947)	0	(784,775)
Budget Basis	<u>\$2,388,331</u>	<u>\$709,855</u>	<u>\$58,728</u>	<u>\$1,457,052</u>	<u>\$480,812</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
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Note 4 - 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	Criminal and Administrative Justice	Department of Human Services	Children Services Board
<i>Nonspendable</i>				
Unclaimed monies	\$453,252	\$0	\$0	\$0
<i>Restricted for</i>				
County Courts	0	0	0	0
Home Improvement	0	0	0	0
Public Safety	0	0	0	0
Public Health and Welfare	0	0	0	0
Developmental Disability Services	0	0	0	0
Youth Benefit Services	0	0	0	9,468,897
Criminal and Administrative Justice	0	4,628,981	0	0
Street Maintenance	0	0	0	0
Revolving Loans	51,772	0	0	0
Community and Economic Development	21,834	0	0	0
Tax Administration	9,004	0	0	0
Youth Programs	15,922	0	0	0
Adult Protective Service	350	0	0	0
Property Tax Refunds	422,481	0	0	0
Recorder Equipment	455,361	0	0	0
Capital Improvements	0	0	0	0
Community Programs	0	0	0	0
911 Emergency Phone System	0	0	0	0
Coroner Laboratory Testing	0	0	0	0
Law Library	0	0	0	0
Dog and Kennel	0	0	0	0
Convention and Visitors Bureau	0	0	0	0
Title Certificate Administration	1,254,135	0	0	0
<i>Total Restricted</i>	2,230,859	4,628,981	0	9,468,897
<i>Committed for</i>				
General Operations and Administration	134,382	0	0	0
County Courts	40,296	0	0	0
Veterans Services	3,922	0	0	0
<i>Total Committed</i>	178,600	0	0	0
<i>Assigned to</i>				
Building Regulations	1,722,495	0	0	0
<i>Unassigned (Deficit)</i>	9,285,767	0	(262,950)	0
<i>Total Fund Balances (Deficit)</i>	\$13,870,973	\$4,628,981	(\$262,950)	\$9,468,897

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Fund Balances	Developmental Disabilities Board	Debt Service	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed monies	\$0	\$0	\$0	\$453,252
<i>Restricted for</i>				
County Courts	0	0	5,825,866	5,825,866
Home Improvement	0	0	3,467,564	3,467,564
Public Safety	0	0	1,161,177	1,161,177
Public Health and Welfare	0	0	6,871,949	6,871,949
Developmental Disability Services	30,902,484	0	0	30,902,484
Youth Benefit Services	0	0	0	9,468,897
Criminal and Administrative Justice	0	0	0	4,628,981
Street Maintenance	0	0	5,600,680	5,600,680
Revolving Loans	0	0	0	51,772
Community and Economic Development	0	0	0	21,834
Tax Administration	0	0	22,209	31,213
Youth Programs	0	0	0	15,922
Adult Protective Service	0	0	0	350
Property Tax Refunds	0	0	0	422,481
Recorder Equipment	0	0	0	455,361
Capital Improvements	0	0	6,789,052	6,789,052
Community Programs	0	0	2,651,973	2,651,973
911 Emergency Phone System	0	0	1,588,906	1,588,906
Coroner Laboratory Testing	0	0	54,600	54,600
Law Library	0	0	156,218	156,218
Dog and Kennel	0	0	296,861	296,861
Convention and Visitors Bureau	0	0	796,588	796,588
Title Certificate Administration	0	0	0	1,254,135
<i>Total Restricted</i>	30,902,484	0	35,283,643	82,514,864
<i>Committed for</i>				
General Operations and Administration	0	0	0	134,382
County Courts	0	0	0	40,296
Veterans Services	0	0	0	3,922
<i>Total Committed</i>	0	0	0	178,600
<i>Assigned to</i>				
Building Regulations	0	0	0	1,722,495
<i>Unassigned (Deficit)</i>	0	(6,361,524)	0	2,661,293
<i>Total Fund Balances (Deficit)</i>	\$30,902,484	(\$6,361,524)	\$35,283,643	\$87,530,504

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

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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 5 – Accountability

The following funds had a deficit fund balance/net position as of December 31, 2016:

Department of Human Services	\$262,950
Debt Service	6,361,524
Self-funded Hospitalization	2,132,997

The department of human services revenue fund has 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. Once the notes are retired, the deficit will be eliminated.

Management is currently analyzing the self-funded hospitalization internal service fund's operations to determine appropriate steps to alleviate the deficit.

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 and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - 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

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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, \$30,971,057 of the County's bank balance of \$34,905,541 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

At December 31, 2016, the County's board of developmental disabilities special revenue fund had a balance of \$230,908 with NEON, a jointly governed organization (See Note 22). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$1,030,870	Average of 51.6 days	AAAm	NA
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	4,447,648	Less than one year	AA+	4.76 %
Federal Home Loan Bank Bonds	11,293,700	Less than three years	AA+	12.10
Federal Home Loan Bank Bonds	965,260	Less than five years	AA+	1.03
Federal National Mortgage Association Bonds	3,499,150	Less than one year	AA+	3.75
Federal National Mortgage Association Bonds	13,371,977	Less than three years	AA+	14.33
Federal National Mortgage Association Bonds	14,649,836	Less than five years	AA+	15.70
Federal Home Loan Mortgage Corporation Bonds	3,003,530	Less than one year	AA+	3.22
Federal Home Loan Mortgage Corporation Bonds	9,219,720	Less than three years	AA+	9.88
Federal Home Loan Mortgage Corporation Bonds	6,605,730	Less than five years	AA+	7.08
Federal Farm Credit Bonds	4,553,335	Less than one year	AA+	4.88
Federal Farm Credit Bonds	11,744,272	Less than three years	AA+	12.58
Federal Farm Credit Bonds	1,802,754	Less than five years	AA+	1.93
Commercial Paper	7,188,067	Less than one year	AA+	7.70
United States Treasury Notes	995,120	Less than three years	AA+	1.07
Total Fair Value - Level Two Inputs	<u>93,340,099</u>			
Total Investments	<u>\$94,370,969</u>			

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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$13.30 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2016 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,905,561,820
Other Real Estate	946,591,530
Tangible Personal Property	
Public Utility	242,013,070
Total	<u><u>\$4,094,166,420</u></u>

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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, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 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. 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.

The sales tax generates approximately \$43 million in revenues each year. Sales tax revenues from one ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures. Sales tax revenues from one ½ percent and the ¼ percent sales taxes are credited to the County's criminal and administrative justice fund and provide financing for current operating expenditures. January through October a portion of the sales tax revenues are credited to the general obligation bond retirement fund to make the sales tax debt payments when they come due.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

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.

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.

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For the Year Ended December 31, 2016

Note 10 - Receivables

Receivables at December 31, 2016, 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 \$7,983 in the debt service fund, \$448,521 in the 911 operations special revenue fund, \$42,901 in the water enterprise fund and \$343,464 in the sewer enterprise fund. At December 31, 2016 the amount of delinquent special assessments was \$294,468.

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
<i>Governmental Activities</i>	
General Fund	
Local Government	\$1,318,182
Homestead and Rollback	260,767
Casino Revenues	664,880
Special Elections	31,390
State of Ohio	141,655
	2,416,874
<i>Total General Fund</i>	
Special Revenue Funds	
<i>Major</i>	
Criminal and Administrative Justice	133,670
Children Services Board	251,272
Developmental Disabilities Board	1,452,574
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	5,439,427
Board of Mental Health	258,508
911 Operations	25,955
Grants	7,198,744
Sheriff's Policing Revenue	47,191
	14,807,341
<i>Total Special Revenue Funds</i>	
Major Debt Service Fund	
Debt Service	286,854
NonMajor Capital Projects Fund	
Roads and Bridges	46,826
	46,826
<i>Total Governmental Activities</i>	
	\$17,557,895

At December 31, 2016 the County had an intergovernmental receivable of \$2,439,218 in the sewer enterprise fund for charges to various cities and debt as well as \$7,628 in the internal service fund for a refund from the Bureau of Workers' Compensation.

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Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,079,354	\$0	\$0	\$1,079,354
Construction in progress	11,681,014	9,116,984	(8,743,291)	12,054,707
Total capital assets not being depreciated	12,760,368	9,116,984	(8,743,291)	13,134,061
Capital assets being depreciated				
Buildings, structures and improvements	93,413,557	579,149	0	93,992,706
Furniture, fixtures and equipment	20,705,524	348,707	(384,477)	20,669,754
Vehicles	11,567,139	305,341	(343,490)	11,528,990
Infrastructure	134,248,766	7,707,979	(749,409)	141,207,336
Total capital assets being depreciated	259,934,986	8,941,176	(1,477,376)	267,398,786
Accumulated depreciation				
Buildings, structures and improvements	(42,822,167)	(3,147,030)	0	(45,969,197)
Furniture, fixtures and equipment	(15,122,220)	(1,758,989)	366,240	(16,514,969)
Vehicles	(8,328,449)	(794,590)	343,490	(8,779,549)
Infrastructure	(58,356,275)	(4,799,469)	24,510	(63,131,234)
Total accumulated depreciation	(124,629,111)	(10,500,078) *	734,240	(134,394,949)
Capital assets being depreciated, net	135,305,875	(1,558,902)	(743,136)	133,003,837
Governmental activities capital assets, net	\$148,066,243	\$7,558,082	(\$9,486,427)	\$146,137,898

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,646,094
Judicial	510,536
Public Safety	1,888,081
Public Works	5,204,795
Public Health and Welfare	720,847
Human Services	529,725
Total	\$10,500,078

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	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Business type activities:				
Capital assets not being depreciated				
Land	\$542,711	\$126,787	\$0	\$669,498
Construction in progress	3,630,061	3,132,583	0	6,762,644
Total capital assets not being depreciated	<u>4,172,772</u>	<u>3,259,370</u>	<u>0</u>	<u>7,432,142</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,346,774	118,568	0	15,465,342
Utility plant in service	54,374,711	220,000	(108,766)	54,485,945
Infrastructure	119,988,747	394,056	0	120,382,803
Furniture, fixtures and equipment	1,083,734	101,018	0	1,184,752
Vehicles	1,984,879	157,185	(18,357)	2,123,707
Total capital assets being depreciated	<u>192,778,845</u>	<u>990,827</u>	<u>(127,123)</u>	<u>193,642,549</u>
Accumulated depreciation				
Buildings, structures and improvements	(9,945,763)	(379,156)	0	(10,324,919)
Utility plant in service	(33,823,203)	(979,088)	55,000	(34,747,291)
Infrastructure	(62,037,792)	(2,430,060)	0	(64,467,852)
Furniture, fixtures and equipment	(778,518)	(80,517)	0	(859,035)
Vehicles	(1,384,193)	(118,668)	18,357	(1,484,504)
Total accumulated depreciation	<u>(107,969,469)</u>	<u>(3,987,489)</u>	<u>73,357</u>	<u>(111,883,601)</u>
Capital assets being depreciated, net	<u>84,809,376</u>	<u>(2,996,662)</u>	<u>(53,766)</u>	<u>81,758,948</u>
Business type activities capital assets, net	<u><u>\$88,982,148</u></u>	<u><u>\$262,708</u></u>	<u><u>(\$53,766)</u></u>	<u><u>\$89,191,090</u></u>

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 2016, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$3,000,000
Law Enforcement Liability	3,000,000
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.

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The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$160,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$2,433,307 have been accrued as a liability based on a review of January 2017 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 2015 and 2016 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$2,205,516	\$22,395,841	\$22,251,496	\$2,349,861
2016	2,349,861	20,300,454	20,217,008	2,433,307

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2016 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 2016. The intergovernmental payable consists of the actual claim costs of \$702,516. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,959,698 have been accrued as a liability at December 31, 2016, 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, 2016, 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 2015 and 2016 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2015	\$2,181,727	\$368,299	\$815,353	\$346,201	\$2,080,874
2016	2,080,874	198,620	616,840	297,044	1,959,698

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.

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Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2016 was \$737,574.

Note 14 – Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a

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defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not

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compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
 2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$8,384,524 for 2016. Of this amount, \$575,346 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$84,529 for 2016. Of this amount \$4,744 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.54885395%	0.00622789%	
Prior Measurement Date	<u>0.54228565%</u>	<u>0.00662730%</u>	
Change in Proportionate Share	<u>0.00656830%</u>	<u>-0.00039941%</u>	
Proportionate Share of the Net Pension Liability	\$95,068,423	\$2,084,663	\$97,153,086
Pension Expense	\$13,592,584	\$111,886	\$13,704,470

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$84,230	\$84,230
Net difference between projected and actual earnings on pension plan investments	27,944,177	173,083	28,117,260
Changes in proportion and differences between County contributions and proportionate share of contributions	522,687	0	522,687
County contributions subsequent to the measurement date	<u>8,384,524</u>	<u>46,546</u>	<u>8,431,070</u>
Total Deferred Outflows of Resources	<u>\$36,851,388</u>	<u>\$303,859</u>	<u>\$37,155,247</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,836,906	\$0	\$1,836,906
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>0</u>	<u>150,275</u>	<u>150,275</u>
Total Deferred Inflows of Resources	<u>\$1,836,906</u>	<u>\$150,275</u>	<u>\$1,987,181</u>

\$8,431,070 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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	OPERS	STRS	Total
Year Ending December 31:			
2017	\$6,352,832	(\$1,682)	\$6,351,150
2018	6,799,655	(1,682)	6,797,973
2019	7,153,697	64,735	7,218,432
2020	6,323,774	45,667	6,369,441
Total	\$26,629,958	\$107,038	\$26,736,996

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined

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Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$143,893,864	\$95,068,423	\$45,122,930

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net pension liability is expected to be significant.

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Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses, including inflation
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	7.61 %

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are excluded. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of

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return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$2,770,347	\$2,084,663	\$1,506,247

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 pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$1,325,520, \$1,372,712 and \$1,378,347, respectively. For 2016, 93.14 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For the fiscal years ended June 30, 2016 and 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2016, 2015 and 2014 were \$0, \$0 and \$7,242, respectively. The full amount has been contributed for 2016, 2015 and 2014.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 12/31/2015	Issued	Retired	Outstanding 12/31/2016
Governmental Activities				
Various Purpose Bond Anticipation Notes - 2016	\$0	\$755,000	\$0	\$755,000
Premium on Bond Anticipation Notes - 2016	0	4,485	(1,121)	3,364
Various Purpose Bond Anticipation Notes - 2015	1,925,000	0	(1,925,000)	0
Premium on Bond Anticipation Notes - 2015	13,092	0	(13,092)	0
Sales Tax Anticipation Notes	4,875,000	1,975,000	(1,025,000)	5,825,000
Premium on Sales Tax Anticipation Notes	90,146	139,282	(20,807)	208,621
Sales Tax Anticipation Refunding Notes	0	5,460,000	0	5,460,000
Premium on Sales Tax Anticipation Refunding Notes	0	321,602	(4,232)	317,370
Total Governmental Activities	<u>\$6,903,238</u>	<u>\$8,655,369</u>	<u>(\$2,989,252)</u>	<u>\$12,569,355</u>
Business Type Activities				
General Obligation Notes				
Sewer Fund				
South Milton Water Project - 2016	\$0	\$550,000	\$0	\$550,000
Premium on South Milton Water Project	0	3,267	(817)	2,450
Waste Water Treatment Plant - 2016	0	2,450,000	0	2,450,000
Premium on Waste Water Treatment Plant	0	14,553	(3,638)	10,915
South Milton Water Project - 2015	575,000	0	(575,000)	0
Premium on South Milton Water Project	2,975	0	(2,975)	0
Waste Water Treatment Plant - 2015	2,430,000	0	(2,430,000)	0
Premium on Waste Water Treatment Plant	16,993	0	(16,993)	0
Total Sewer Fund	<u>3,024,968</u>	<u>3,017,820</u>	<u>(3,029,423)</u>	<u>3,013,365</u>
Water Fund				
South Milton Water Project - 2016	0	375,000	0	375,000
Premium on South Milton Water Project	0	2,227	(557)	1,670
South Milton Water Project - 2015	390,000	0	(390,000)	0
Premium on South Milton Water Project	811	0	(811)	0
Total Water Fund	<u>390,811</u>	<u>377,227</u>	<u>(391,368)</u>	<u>376,670</u>
Total Business Type Activities	<u>\$3,415,779</u>	<u>\$3,395,047</u>	<u>(\$3,420,791)</u>	<u>\$3,390,035</u>

Mahoning County, Ohio
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During 2016, the County issued \$755,000 in bond anticipation notes for governmental activities for the dog shelter. The notes were issued with an interest rate of 1.50 percent and will mature September 26, 2017. As of December 31, 2016 all proceeds have been spent.

During 2016, the County issued \$1,975,000 in sales tax notes for phone system and servers, sheriff jail minimum security, data processing and a vactor truck. The notes were issued for a twenty year period with a final maturity during 2035.

During 2016, the County issued \$5,460,000 in sales tax refunding notes with interest rates ranging from 2.00 to 4.00 percent. The notes were issued for a twenty year period with a final maturity during 2035.

During 2016, the County issued \$925,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 1.50 percent and will mature September 26, 2017. As of December 31, 2016 all proceeds have been spent.

During 2016, the County issued \$2,450,000 in bond anticipation notes for the sewer enterprise fund for the Waste Water Treatment Plant. The notes were issued with an interest rate of 1.50 percent and will mature September 26, 2017. As of December 31, 2016 all proceeds have been spent.

In 2016 and 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 \$1,025,000 in sales tax anticipation notes during 2016. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2017	\$1,130,000	\$361,631	\$1,491,631
2018	1,425,000	293,742	1,718,742
2019	1,150,000	262,243	1,412,243
2020	1,170,000	238,268	1,408,268
2021	785,000	207,893	992,893
2022-2026	2,175,000	795,862	2,970,862
2027-2031	1,996,000	430,420	2,426,420
2032-2035	1,454,000	112,500	1,566,500
Total	\$11,285,000	\$2,702,559	\$13,987,559

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

Note 18 - Related Party Transactions

During 2016, 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 2016, MASCO reported \$263,782 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 rehabilitative services provided directly to MASCO clients by Mahoning County amounted to \$4,367,016 during 2016.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose Refunding- 2016	1.10 - 3.39 %	6,095,000	2031
Various Purpose - 2016	1.50 - 4.00	3,210,000	2041
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 Refunding - 2016	1.10 - 3.39	3,425,000	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
Division Street Bridge Replacement - 2015	0.00	354,945	2036
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2032
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
Business-Type Activities			
<i>Revenue Bonds:</i>			
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2035
<i>General Obligation Bond:</i>			
Water System Improvement - 2008	Various	1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375	125,000	2035
Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans:</i>			
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	299,361	2035
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	704,136	n/a
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Campbell Wastewater Treatment Plant Bypass Elimination - 2016	0.00	1,143,750	n/a
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	100,366	2045
Bailey Road Emergency Tie-In to Lordstown Water - 2015	0.00	10,539	n/a

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

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose Refunding - 2016	\$0	\$6,095,000	\$0	\$6,095,000	\$75,000
Various Purpose - 2016	0	3,210,000	0	3,210,000	155,000
Premium on Various Purpose - 2016	0	206,217	(1,909)	204,308	0
Total Various Purpose - 2016	0	3,416,217	(1,909)	3,414,308	155,000
Various Purpose - 2014	4,795,000	0	(415,000)	4,380,000	430,000
Premium on Various Purpose - 2014	114,395	0	(6,101)	108,294	0
Total Various Purpose - 2013	4,909,395	0	(421,101)	4,488,294	430,000
Various Purpose Refunding - 2013	4,054,999	0	(565,000)	3,489,999	525,000
Premium on Various Purpose Refunding - 2013	56,526	0	(7,216)	49,310	0
Total Various Purpose - 2013	4,111,525	0	(572,216)	3,539,309	525,000
Various Purpose - 2011	5,040,000	0	(450,000)	4,590,000	375,000
Premium on Various Purpose - 2011	67,906	0	(4,266)	63,640	0
Total Various Purpose - 2011	5,107,906	0	(454,266)	4,653,640	375,000
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	1,190,000	0	(220,000)	970,000	230,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	1,320,000	0	(1,040,000)	280,000	280,000
Taxable Series 2010 B Term	4,580,000	0	(4,580,000)	0	0
Premium on Various Purpose - 2010	113,989	0	(108,600)	5,389	0
Total Various Purpose - 2010	11,963,989	0	(5,948,600)	6,015,389	510,000
Various Purpose - 2009	1,870,000	0	(205,000)	1,665,000	215,000
Various Purpose - 2008	\$2,970,000	\$0	(\$595,000)	\$2,375,000	\$630,000

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds					
Various Purpose - 2007	\$564,708	\$0	(\$32,941)	\$531,767	\$37,647
Premium on Various Purpose - 2007	14,343	0	(1,204)	13,139	0
Total Various Purpose - 2007	579,051	0	(34,145)	544,906	37,647
Various Purpose - 2006	6,545,000	0	(6,180,000)	365,000	365,000
Premium on Various Purpose - 2006	141,274	0	(133,142)	8,132	0
Total Various Purpose - 2006	6,686,274	0	(6,313,142)	373,132	365,000
Internal Service Fund - 2016 Refunding	0	3,425,000	0	3,425,000	40,000
Internal Service Fund - 2011					
Internal Service Bond	3,485,000	0	(3,155,000)	330,000	165,000
Internal Service Premium	57,770	0	(52,397)	5,373	0
Total Internal Service Fund - 2011	3,542,770	0	(3,207,397)	335,373	165,000
<i>Total General Obligation Bonds</i>	<u>41,740,910</u>	<u>12,936,217</u>	<u>(17,752,776)</u>	<u>36,924,351</u>	<u>3,522,647</u>
OPWC Loan					
Bailey Road Rehab - 2009	145,519	0	(48,507)	97,012	48,506
Mill and Fill - 2011	157,599	0	(26,266)	131,333	26,267
Division Street Bridge Replacement - 2015	74,272	280,673	(8,874)	346,071	17,747
Road and Bridge Upgrade Phase II - 2015	1,266,880	0	(79,180)	1,187,700	79,180
Total OPWC Loans	1,644,270	280,673	(162,827)	1,762,116	171,700
Other Long-Term Obligations					
Net Pension Liability					
OPERS	60,586,342	27,477,039	0	88,063,381	0
STRS	1,831,592	253,071	0	2,084,663	0
<i>Total Net Pension Liability</i>	<u>62,417,934</u>	<u>27,730,110</u>	<u>0</u>	<u>90,148,044</u>	<u>0</u>
Long-Term Note - West Branch Reservoir	96,361	0	(47,480)	48,881	48,881
Claims Payable	1,464,034	397,607	(604,459)	1,257,182	699,051
Capital Lease	20,975	0	(20,975)	0	0
Compensated Absences	9,318,354	3,099,062	(2,954,326)	9,463,090	3,147,791
<i>Total Other Long-Term Obligations</i>	<u>73,317,658</u>	<u>31,226,779</u>	<u>(3,627,240)</u>	<u>100,917,197</u>	<u>3,895,723</u>
<i>Total Governmental Activities</i>	<u>\$116,702,838</u>	<u>\$44,443,669</u>	<u>(\$21,542,843)</u>	<u>\$139,603,664</u>	<u>\$7,590,070</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2016

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Water Bonds - 2008	\$3,030,500	\$0	(\$41,700)	\$2,988,800	\$43,400
Various Sewer Bonds - 2008	4,149,800	0	(57,200)	4,092,600	59,900
Various Sewer Bonds - 2009	2,333,500	0	(32,300)	2,301,200	33,700
Various Sewer Bonds - 2010 Serial	5,360,020	0	(935,000)	4,425,020	960,000
Various Sewer Bonds - 2010 Term	4,885,000	0	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	35,967	0	(1,806)	34,161	0
<i>Total Revenue Bonds</i>	<u>19,794,787</u>	<u>0</u>	<u>(1,068,006)</u>	<u>18,726,781</u>	<u>1,097,000</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 2008	1,095,000	0	(35,000)	1,060,000	40,000
Water System Improvement - 2010 Serial	25,000	0	(20,000)	5,000	5,000
Water System Improvement - 2010 Term	75,000	0	(75,000)	0	0
Premium on Water System Improvement - 2010	2,312	0	(2,196)	116	0
Bailey Road Water Refunding - 2016	0	100,000	0	100,000	0
Premium on Bailey Road Water Refunding - 2016	0	5,890	(78)	5,812	0
<i>Total General Obligation Bonds</i>	<u>1,197,312</u>	<u>105,890</u>	<u>(132,274)</u>	<u>1,170,928</u>	<u>45,000</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	35,292	0	(2,059)	33,233	2,353
Premium on Canfield Sewer Extension	896	0	(75)	821	0
<i>Total Special Assessment Bonds</i>	<u>36,188</u>	<u>0</u>	<u>(2,134)</u>	<u>34,054</u>	<u>2,353</u>
OWDA Loans					
Water					
Petersburg Waterline Extension	155,520	0	(10,726)	144,794	10,726
Sewer Fund					
Meander	378,858	0	(378,858)	0	0
North Lima Sewer	913,296	0	(180,007)	733,289	181,324
Campbell Wastewater Treatment Plant	7,851	0	(3,882)	3,969	3,969
Campbell Wastewater Treatment Plant	51,132	0	(20,118)	31,014	20,563
Campbell Wastewater Treatment Plant	32,611	0	(6,677)	25,934	6,990
Diehl Lake	251,471	0	(34,956)	216,515	36,240
<i>Total OWDA Loans</i>	<u>\$1,790,739</u>	<u>\$0</u>	<u>(\$635,224)</u>	<u>\$1,155,515</u>	<u>\$259,812</u>

Mahoning County, Ohio
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	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Business Type Activities (continued)					
OPWC Loans					
Sewer Fund					
Sherwood Forest Plant	\$28,896	\$0	(\$14,448)	\$14,448	\$14,448
Sherwood Forest Rehab	24,406	0	(24,406)	0	0
Penny Lane	22,736	0	(15,157)	7,579	7,579
Palmyra Wastewater Treatment Plant Elimination	81,628	0	(10,204)	71,424	10,204
Facility Power Correction and Security Rehab	142,954	0	(10,213)	132,741	10,211
US 224 and SR 45 Sanitary Sewer	377,046	0	(29,003)	348,043	29,003
SR 46 Niles	48,751	0	(3,047)	45,704	3,047
Riblett Road	418,434	0	(24,613)	393,821	24,614
Meander Wastewater Grit Removal	866,515	0	(59,759)	806,756	59,760
Poland Interceptor	320,692	0	(22,908)	297,784	22,907
Lipkey Road Sanitary Sewer	291,876	0	(14,968)	276,908	14,968
New Middletown Sanitary Sewer & Pump Station	304,001	14,201	0	318,202	0
New Middletown Waste Water Treatment Plant Grit Removal System	481,000	0	(26,000)	455,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	0	513,692	0	513,692	0
Water Fund					
Jackson Milton Water Meter Rehab	144,750	0	(10,340)	134,410	10,339
Craig Beach Rehab	195,960	0	(13,994)	181,966	13,997
Mahoning Avenue Waterline Replacement	100,366	0	(3,345)	97,021	3,346
Bailey Road Tie-In to Lordstown Water	10,539	0	(10,539)	0	0
Total OPWC Loans	3,860,550	527,893	(292,944)	4,095,499	250,423
Net Pension Liability OPERS:					
Sewer	4,819,368	2,185,674	0	7,005,042	0
Compensated Absences	965,295	348,707	(264,010)	1,049,992	308,055
Total Business Type Activities	\$32,464,239	\$3,168,164	(\$2,394,592)	\$33,237,811	\$1,962,643

During 2016, the County issued \$6,095,000 in various purpose refunding bonds with interest rates ranging from 1.10 to 3.39 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$5,580,000 of outstanding 2006 various purpose bonds, which had interest rates ranging from 3.75 to 5.00 percent. The 2006 various purpose bonds included the following issues: a court of appeals issue and an oakhill renaissance general obligation bond issue.

During 2016, the County issued \$3,210,000 in various purpose bonds with interest rates ranging from 1.50 to 4.00 percent. The bonds were issued for the purpose of refunding the 2015 bond anticipation notes for sanitary sewer lines, the resurfacing roads project, dog shelter and improvements to poland road. The bonds were issued for a twenty-five year period with a final maturity during 2041. The bonds will be repaid from the debt service fund.

During 2016, the County issued \$3,425,000 in internal service health claim refunding bonds with interest rates ranging from 1.10 to 3.39 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$2,995,000 of outstanding 2011 internal service health claim bonds, which had interest rates ranging from 1.75 to 6.00 percent.

Mahoning County, Ohio
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During 2016, the County issued \$100,000 in general obligation refunding bonds for the bailey road water project with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a twenty year period with a final maturity during 2035.

	Governmental Activities			Business-type Activities	Total Bonds
	2006 Various Purpose Bonds	2010B Various Purpose Bonds	2011 Internal Service Bonds	2010B Various Purpose Bonds	
Outstanding at December 31, 2015	\$6,545,000	\$5,900,000	\$3,485,000	\$100,000	\$16,030,000
Amount Refunded	(5,580,000)	(5,345,000)	(2,995,000)	(90,000)	(14,010,000)
Principal Payment on Non-Refunded Portion	(600,000)	(275,000)	(160,000)	(5,000)	(1,040,000)
Outstanding at December 31, 2016	<u>\$365,000</u>	<u>\$280,000</u>	<u>\$330,000</u>	<u>\$5,000</u>	<u>\$980,000</u>

Net proceeds of \$11,590,477 were deposited in an irrevocable trust with an escrow agent to partially refund the governmental activities 2006 various purpose bonds and the 2010B various purpose bonds. As a result, \$10,925,000 of the 2006 various purpose refunding bonds (\$5,580,000) and the 2010B various purpose bonds (5,345,000) are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2016, \$10,925,000 of the defeased bonds are still outstanding.

Net proceeds of \$3,333,028 were deposited in an irrevocable trust with an escrow agent to partially refund the 2011 internal service health claim bonds. As a result, \$2,995,000 of these bonds are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2016, \$2,995,000 of the defeased bonds are still outstanding.

Net proceeds of \$95,218 were deposited in an irrevocable trust with an escrow agent to partially refund the 2010 bailey road water bonds. As a result, \$90,000 of these bonds are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2016, \$90,000 of the defeased bonds are still outstanding.

2006 Various Purpose Bonds	\$5,945,000
Premium on 2006 Various Purpose Bonds	124,313
2010 Various Purpose Bonds	5,625,000
Premium on 2010 Various Purpose Bonds	102,876
2011 Internal Service Bonds	3,325,000
Premium on 2011 Internal Service Bonds	48,767
2010 Bailey Road Water Bonds	95,000
Premium on 2010 Bailey Road Water Bonds	2,080
Total Bonds	<u>15,268,036</u>
Non-Refunded Portion of Bonds	(980,000)
Payment to Refunded Bond Escrow Account	<u>(15,018,723)</u>
Accounting Loss on Refunding	<u>(\$730,687)</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2016

Although the refunding will result in the recognition of an accounting loss of \$730,687, the County in effect decreased its aggregated debt service payments by \$1,675,953 over the next twenty years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$1,402,986.

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.

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. A portion of these bonds was refunded during 2016. 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. A portion of the Taxable Series 2010B (consisting of a governmental portion and the water system improvement term bonds) were refunded in 2016.

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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For the Year Ended December 31, 2016

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>

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

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

Year	Issue			
	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
2026	\$405,000	\$0	\$0	\$0
2028	0	440,000	0	0
2029	0	455,000	0	0
2031	0	0	495,000	0
2033	0	0	0	535,000
2034	0	0	0	560,000
Total 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	<u>\$825,000</u>	<u>\$1,370,000</u>	<u>\$1,010,000</u>	<u>\$1,680,000</u>
<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.

Mahoning County, Ohio
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For the Year Ended December 31, 2016

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 70 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$28,973,689. Principal and interest paid for the current year and total net revenues were \$2,578,934 and \$3,669,579 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, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, concealed handgun license, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund.

There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, county courts, concealed handgun license, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund. For additional information related to the net pension liability see Note 14.

The County has entered into contractual agreements for construction loans from OPWC. Under the terms of these agreements, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of these loans for OPWC's New Middletown Sanitary Sewer and Pump Station and Campbell Wastewater Treatment Plant Bypass are \$318,202 and \$513,692, respectively.

In 2010, the County assumed an OWDA loan for the Petersburg Waterline Extension in the amount of \$534,216, 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.

Mahoning County, Ohio
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For the Year Ended December 31, 2016

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, 2016 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2017	\$3,292,647	\$951,456	\$48,881	\$1,443	\$171,700
2018	2,532,647	810,219	0	0	171,701
2019	2,577,353	750,745	0	0	123,194
2020	2,557,353	691,522	0	0	123,194
2021	2,632,059	629,704	0	0	123,193
2022 - 2026	10,443,530	2,121,301	0	0	484,637
2027 - 2031	5,531,177	783,994	0	0	484,635
2032 - 2036	640,000	149,900	0	0	79,862
2037 - 2041	530,000	48,450	0	0	0
Total	<u>\$30,736,766</u>	<u>\$6,937,291</u>	<u>\$48,881</u>	<u>\$1,443</u>	<u>\$1,762,116</u>

Build America Bonds (BABs)

Year	Principal	Interest	Subsidy	Total
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	260,000	305,053	(137,274)	427,779
2021	270,000	293,092	(131,892)	431,200
2022 - 2026	1,560,000	1,241,035	(558,467)	2,242,568
2027 - 2031	1,855,000	708,275	(318,723)	2,244,552
2032 - 2036	1,075,000	186,974	(84,138)	1,177,836
Total	<u>\$5,730,000</u>	<u>\$3,708,043</u>	<u>(\$1,668,619)</u>	<u>\$7,769,424</u>

Mahoning County, Ohio
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Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$1,097,000	\$758,728	\$45,000	\$64,323	\$2,353	\$1,807
2018	1,128,300	728,692	45,000	61,804	2,353	1,689
2019	479,300	695,785	50,000	59,864	2,647	1,571
2020	496,200	679,307	50,000	57,289	2,647	1,439
2021	497,800	661,545	55,000	54,664	2,941	1,307
2022 - 2026	2,808,500	3,003,096	305,000	227,420	16,469	4,011
2027 - 2031	3,437,200	2,374,197	404,000	132,384	3,823	220
2032 - 2036	3,624,720	1,569,083	211,000	18,810	0	0
2037 - 2041	1,774,200	979,729	0	0	0	0
2042 - 2046	2,202,000	551,977	0	0	0	0
2047 - 2049	1,147,400	83,834	0	0	0	0
Total	\$18,692,620	\$12,085,973	\$1,165,000	\$676,558	\$33,233	\$12,044

	OWDA Loans		OPWC
	Principal	Interest	Loans
			Principal
2017	\$259,812	\$12,609	\$250,423
2018	248,715	9,455	228,396
2019	241,323	6,645	228,396
2020	240,402	3,886	228,396
2021	52,591	1,590	228,395
2022 - 2026	75,133	322	1,111,366
2027 - 2031	37,539	0	799,396
2032 - 2036	0	0	158,727
2037 - 2041	0	0	16,728
2042 - 2045	0	0	13,382
Total	\$1,155,515	\$34,507	\$3,263,605

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, 2016, are an overall debt margin of \$78,366,462.

Mahoning County, Ohio
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For the Year Ended December 31, 2016

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, 2016, there were twenty-two series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$188 million at December 31, 2016. The aggregate principal amount payable for the five series issued prior to January 1, 1996 was \$18.1 million.

Note 20 – Significant Commitments

Contractual Commitments

As of December 31, 2016, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
AP O'Horo Co, Inc.	\$1,660,000	\$1,565,086	\$94,914
ASC Group Inc.	29,324	19,526	9,798
Boak & Sons Inc.	213,568	169,255	44,313
Buckeye Civil Design LLC	30,440	26,020	4,420
CT Consultants Inc.	179,473	148,972	30,501
DPH Architecture	33,850	9,735	24,115
Gardiner Service Co.	836,431	735,000	101,431
Gateways to Better Living	50,000	725	49,275
Glaus, Pyle, Schomer, Burns	579,857	534,203	45,654
Harpst Ross LTD	30,000	26,452	3,548
Mahoning County	57,425	40,925	16,500
Mahoning County Court House Consultants	46,687	44,078	2,609
Michael Benza & Associates	327,026	279,210	47,816
MS Consultants	1,175,105	1,163,513	11,592
The CD Whitfield Company	189,020	158,869	30,151
The Murphy Contracting Company	4,613,948	3,347,740	1,266,208
Thomas Fok and Associates	7,030	2,111	4,919
Thomas Pallotta and Sons	14,628	10,809	3,819
USR Corporation	254,724	131,313	123,411
Total	\$10,328,536	\$8,413,542	\$1,914,994

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

Remaining commitment amounts were encumbered at year end.

Mahoning County, Ohio
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For the Year Ended December 31, 2016

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:

Governmental Funds		Proprietary Funds	
General	\$235,492	Mahoning County Sewer	\$2,940,990
Criminal and Administrative Justice	390,797	Mahoning County Water	<u>5,273</u>
Department of Human Services	53,947	<i>Total Enterprise Funds</i>	<u><u>\$2,946,263</u></u>
Developmental Disabilities	784,775		
Other Governmental Funds	<u>5,794,147</u>	Internal Service Funds	<u><u>\$78,342</u></u>
<i>Total Governmental Funds</i>	<u><u>\$7,259,158</u></u>		

Note 21 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2016, consisted of an advance from the general fund to the grants special revenue fund in the amount of \$755,329. All balances are expected to be paid within one year.

Interfund Transfers

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfers To	Transfers From				
	General	Criminal and Administrative Justice	Department of Human Services	Developmental Disabilities Board	Other Governmental Funds
General	\$0	\$0	\$0	\$0	\$69,327
Department of Human Services	840,194	0	0	0	0
Debt Service	0	0	0	0	55,000
Other Governmental Funds	500,346	78,302	574,762	182,000	1,745,529
Water	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u><u>\$1,340,540</u></u>	<u><u>\$78,302</u></u>	<u><u>\$574,762</u></u>	<u><u>\$182,000</u></u>	<u><u>\$1,869,856</u></u>

Transfers To	Transfers From		
	Water	Sewer	Totals
General	\$0	\$0	\$69,327
Department of Human Services	0	0	840,194
Debt Service	0	0	55,000
Other Governmental Funds	33,200	240,000	3,354,139
Water	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Totals	<u><u>\$33,200</u></u>	<u><u>\$740,000</u></u>	<u><u>\$4,818,660</u></u>

Mahoning County, Ohio
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During the year, the general fund made several transfers to other funds including a transfer to the department of human services special revenue fund and other governmental funds for local match. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The department of human services fund made transfers to the child support enforcement fund. The Mahoning County board of developmental disabilities fund made transfers to other governmental funds for building repairs and for future capital additions and renovations for the respective departments. Other governmental fund transfers to the general fund came from the dog warden fund due to a memo of understanding with the dog warden for licensing. There were also various transfers made throughout the year to close completed 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. The Water fund transfers to the other governmental funds were for support for current year expenditures.

Note 22 - 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 \$1,075,341 to the Western Reserve Port Authority in 2016. 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

Mahoning County, Ohio
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For the Year Ended December 31, 2016

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 policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$76,196 in 2016. 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 2016, \$405,169 in 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.

Joint Communications District Regional Council of Governments

The Joint Communications District Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. The Regional Council of Governments is organized as a voluntary organization of local governments encompassing Mahoning County and Austintown and Boardman Townships. Each of the participating entities has equal representation and no financial responsibility. The Regional Council of Governments' purpose is to promote a joint communications district to upgrade the 911 system, moving into a more advanced system replacing the antiquated and outdated system, saving each of the participating entities much needed tax dollars and helping to eliminate dead spots of coverage. Mahoning County contributed \$150,308 in 2016. The Board exercises total control over the operations of Regional Council of Governments including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The Boardman Township Fiscal Officer will oversee the finances. Complete financial statements can be obtained from the Bill Leicht, 8299 Market Street, Boardman, Ohio 44512.

Mahoning County, Ohio
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Note 23 – Change in Accounting Principle

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” (GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,”)(GASB Statement No. 77, “Tax Abatement Disclosures,”) and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 24 – Tax Abatement Disclosures

For 2016, the County’s property taxes were reduced by \$1,851,357 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2016 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Village of Sebring	\$196,160
Boardman Township	3,442
City of Struthers	58
City of Campbell	41,187
Jackson Township	318,381
City of Youngstown	1,179,448
 <i>Enterprise Zone Agreements:</i>	
City of Struthers	2,952
Coitsville Township	8,769
Austintown Township	56,301
Jackson Township	44,659

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

Summary of Significant Accounting Policies

Nature of Activities

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

Program Services

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

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

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

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

Lawn Care – Provides lawn care services to the Mahoning County where residents of the county perform the services.

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 ASC No.958 "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under ASC No.958, 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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Capital Assets

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

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

Restriction Policy

MASCO has no donor-imposed restrictions on net position. All transactions with third parties are treated as exchange transactions. Contributions are recorded as unrestricted net position due to absence of donor restrictions or donor contributions being disbursed the same year.

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 money market funds, shares in various mutual funds and government bonds with a market value of \$286,335 in 2016. Earnings on the investments and cash accounts in 2016 consist of \$319 in unrealized gain and \$8,453 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 \$95,533 and accumulated depreciation of \$93,328 with an ending net value of \$2,205 at December 31, 2016. Depreciation expense amounted to \$8,827 for 2016.

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 \$222,429 for 2015 (the latest information available). 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 \$29,002 in 2015 (the latest information available) that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 26 – 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.

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 or estimated fair market value at the date of donation plus any costs of maintenance, rehabilitation, or demolition of structures on the properties for an amount no to exceed the net realizable value of each property. The Corporation holds the properties until the home is either sold to a new homeowner or an individual who will reuse the property.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 and claims and judgements 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.

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 \$7,321 and accumulated depreciation of \$3,377 with an ending net value of \$3,944 at December 31, 2016. Depreciation expense amounted to \$964 for 2016.

Line of Credit

MCLRC has a revolving line of credit with an outstanding balance of \$216,939 at December 31, 2016.

Long-Term Obligations

MCLRC has a long-term obligation consisting of accrued compensated absences of \$25,097 at December 31, 2016.

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Required Supplementary Information

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.54885395%	0.54228565%	0.54885395%
County's Proportionate Share of the Net Pension Liability	\$95,068,423	\$65,405,710	\$63,928,413
County's Covered Payroll	\$65,030,756	\$63,353,929	\$61,879,075
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	146.19%	103.24%	103.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

*Amounts presented as of the County's measurement date which is the prior year end.

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
Last Four Fiscal Years (1)

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00622789%	0.00662730%	0.00696685%	0.00696685%
County's Proportionate Share of the Net Pension Liability	\$2,084,663	\$1,831,592	\$1,694,577	\$2,018,571
County's Covered Payroll	\$655,293	\$691,450	\$724,169	\$732,231
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	318.13%	264.89%	234.00%	275.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

*Amounts presented for each fiscal year were determined as of June 30th

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Four Years (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$8,384,524	\$8,219,027	\$7,999,052	\$8,428,233
Contributions in Relation to the Contractually Required Contribution	<u>(8,384,524)</u>	<u>(8,219,027)</u>	<u>(7,999,052)</u>	<u>(8,428,233)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$66,275,992	\$65,030,756	\$63,353,929	\$61,879,075
Contributions as a Percentage of Covered Payroll	12.65%	12.64%	12.63%	13.62%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$84,529	\$90,918	\$94,142	\$95,190
Contributions in Relation to the Contractually Required Contribution	<u>(84,529)</u>	<u>(90,918)</u>	<u>(94,142)</u>	<u>(95,190)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$603,779	\$649,414	\$692,145	\$732,231
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.60%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$96,238	\$94,557	\$103,290	\$117,941	\$115,115	\$109,348
<u>(96,238)</u>	<u>(94,557)</u>	<u>(103,290)</u>	<u>(117,941)</u>	<u>(115,115)</u>	<u>(109,348)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$740,292	\$727,362	\$794,538	\$907,238	\$885,500	\$841,138
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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 Gas 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. This fund did not have any budgetary activity in 2016, therefore, budgetary information is not provided.

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

911 Operations Fund – To account for and report intergovernmental 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.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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. This fund did not have any budgetary activity in 2016, therefore, budgetary information is not provided.

Community and Economic Development Fund – To account for and report community and 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. This fund did not have any budgetary activity in 2016, therefore, budgetary information is not provided.

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 Funds

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

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

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.

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$27,042,921	\$11,299,625	\$38,342,546
Cash and Cash Equivalents In Segregated Accounts	3,883	0	3,883
Accounts Receivable	679,959	0	679,959
Intergovernmental Receivable	12,969,825	46,826	13,016,651
Property Taxes Receivable	4,401,230	0	4,401,230
Payments in Lieu of Taxes Receivable	0	608,000	608,000
Special Assessments Receivable	448,521	0	448,521
<i>Total Assets</i>	<u>\$45,546,339</u>	<u>\$11,954,451</u>	<u>\$57,500,790</u>
Liabilities			
Accounts Payable	\$889,013	\$207,996	\$1,097,009
Accrued Wages	885,562	0	885,562
Contracts Payable	0	301,525	301,525
Intergovernmental Payable	316,223	0	316,223
Interfund Payable	755,329	0	755,329
Accrued Interest Payable	1,163	10,753	11,916
Notes Payable	373,386	4,037,125	4,410,511
<i>Total Liabilities</i>	<u>3,220,676</u>	<u>4,557,399</u>	<u>7,778,075</u>
Deferred Inflows of Resources			
Property Taxes	3,703,729	0	3,703,729
Payments in Lieu of Taxes	0	608,000	608,000
Unavailable Revenue	10,127,343	0	10,127,343
<i>Total Deferred Inflows of Resources</i>	<u>13,831,072</u>	<u>608,000</u>	<u>14,439,072</u>
Fund Balances			
Restricted	<u>28,494,591</u>	<u>6,789,052</u>	<u>35,283,643</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$45,546,339</u>	<u>\$11,954,451</u>	<u>\$57,500,790</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$3,639,106	\$0	\$3,639,106
Payments in Lieu of Taxes	0	609,135	609,135
Permissive Sales Tax	0	274,184	274,184
Intergovernmental	27,536,853	2,627,216	30,164,069
Interest	51,616	123,998	175,614
Fees, Licenses and Permits	8,274,373	0	8,274,373
Fines and Forfeitures	1,044,003	0	1,044,003
Rentals and Royalties	8,205	0	8,205
Charges for Services	1,363,270	0	1,363,270
Contributions and Donations	3,935	12,600	16,535
Special Assessments	284,820	0	284,820
Other	1,408,987	69,950	1,478,937
<i>Total Revenues</i>	<u>43,615,168</u>	<u>3,717,083</u>	<u>47,332,251</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	9,605,195	0	9,605,195
Judicial	3,371,841	0	3,371,841
Public Safety	2,295,477	0	2,295,477
Public Works	8,901,666	0	8,901,666
Health	12,275,343	0	12,275,343
Human Services	5,516,654	0	5,516,654
Capital Outlay	0	11,057,992	11,057,992
Debt Service:			
Principal Retirement	690,768	0	690,768
Interest and Fiscal Charges	150,355	42,852	193,207
Issuance Costs	9,114	94,223	103,337
<i>Total Expenditures</i>	<u>42,816,413</u>	<u>11,195,067</u>	<u>54,011,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>798,755</u>	<u>(7,477,984)</u>	<u>(6,679,229)</u>
Other Financing Sources (Uses)			
OPWC Loans Issued	0	280,673	280,673
General Obligation Bonds Issued	0	3,210,000	3,210,000
Premium on General Obligation Bonds	0	49,570	49,570
Transfers In	2,024,318	1,329,821	3,354,139
Transfers Out	(1,869,856)	0	(1,869,856)
<i>Total Other Financing Sources (Uses)</i>	<u>154,462</u>	<u>4,870,064</u>	<u>5,024,526</u>
<i>Net Change in Fund Balances</i>	953,217	(2,607,920)	(1,654,703)
<i>Fund Balances Beginning of Year</i>	<u>27,541,374</u>	<u>9,396,972</u>	<u>36,938,346</u>
<i>Fund Balances End of Year</i>	<u>\$28,494,591</u>	<u>\$6,789,052</u>	<u>\$35,283,643</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,670,024	\$141,877	\$86,224	\$3,063,677
Cash and Cash Equivalents				
In Segregated Accounts	0	0	3,783	0
Accounts Receivable	9,453	0	298,000	0
Intergovernmental Receivable	5,439,427	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$10,118,904</u>	<u>\$141,877</u>	<u>\$388,007</u>	<u>\$3,063,677</u>
Liabilities				
Accounts Payable	\$159,227	\$0	\$944	\$4,226
Accrued Wages	275,236	0	221,531	64,415
Intergovernmental Payable	48,663	0	88,120	9,854
Interfund Payable	0	0	0	0
Accrued Interest Payable	1,163	0	0	0
Notes Payable	373,386	0	0	0
<i>Total Liabilities</i>	<u>857,675</u>	<u>0</u>	<u>310,595</u>	<u>78,495</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	3,660,549	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,660,549</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	5,600,680	141,877	77,412	2,985,182
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$10,118,904</u>	<u>\$141,877</u>	<u>\$388,007</u>	<u>\$3,063,677</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>Drug Law Enforcement</u>
\$320,975	\$258,320	\$365,712	\$6,744,038	\$83,395
100	0	0	0	0
795	31,015	191,882	0	0
0	0	0	258,508	0
0	0	0	4,401,230	0
0	0	0	0	0
<u>\$321,870</u>	<u>\$289,335</u>	<u>\$557,594</u>	<u>\$11,403,776</u>	<u>\$83,395</u>
\$1,724	\$34,799	\$37,661	\$210,375	\$0
20,096	28,383	26,169	35,693	0
3,189	4,306	114,304	5,481	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>25,009</u>	<u>67,488</u>	<u>178,134</u>	<u>251,549</u>	<u>0</u>
0	0	0	3,703,729	0
0	0	0	956,009	0
0	0	0	4,659,738	0
<u>296,861</u>	<u>221,847</u>	<u>379,460</u>	<u>6,492,489</u>	<u>83,395</u>
<u>\$321,870</u>	<u>\$289,335</u>	<u>\$557,594</u>	<u>\$11,403,776</u>	<u>\$83,395</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Indigent Drivers Alcohol Treatment	Clerk	911 Operations	County Probation Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$518,834	\$345,927	\$1,622,113	\$1,945,975
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	2,282	10,407	0	15,510
Intergovernmental Receivable	0	0	25,955	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	448,521	0
<i>Total Assets</i>	<u>\$521,116</u>	<u>\$356,334</u>	<u>\$2,096,589</u>	<u>\$1,961,485</u>
Liabilities				
Accounts Payable	\$0	\$438	\$55,350	\$0
Accrued Wages	0	0	3,304	4,514
Intergovernmental Payable	0	0	508	678
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>438</u>	<u>59,162</u>	<u>5,192</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	448,521	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>448,521</u>	<u>0</u>
Fund Balances				
Restricted	<u>521,116</u>	<u>355,896</u>	<u>1,588,906</u>	<u>1,956,293</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$521,116</u>	<u>\$356,334</u>	<u>\$2,096,589</u>	<u>\$1,961,485</u>

<u>Coroner Lab Equipment</u>	<u>County Courts</u>	<u>Grants</u>	<u>Law Library Resources</u>	<u>Geographic Information System</u>
\$54,600	\$3,413,698	\$1,691,828	\$149,820	\$57,503
0	0	0	0	0
0	75,157	0	36,578	0
0	0	7,198,744	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$54,600</u>	<u>\$3,488,855</u>	<u>\$8,890,572</u>	<u>\$186,398</u>	<u>\$57,503</u>
\$0	\$50,184	\$275,401	\$24,457	\$3,793
0	957	124,173	4,559	22,546
0	1,449	21,432	1,164	3,464
0	0	755,329	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>52,590</u>	<u>1,176,335</u>	<u>30,180</u>	<u>29,803</u>
0	0	0	0	0
0	0	5,062,264	0	0
<u>0</u>	<u>0</u>	<u>5,062,264</u>	<u>0</u>	<u>0</u>
<u>54,600</u>	<u>3,436,265</u>	<u>2,651,973</u>	<u>156,218</u>	<u>27,700</u>
<u>\$54,600</u>	<u>\$3,488,855</u>	<u>\$8,890,572</u>	<u>\$186,398</u>	<u>\$57,503</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Assets				
Equity in Pooled Cash and Cash Equivalents	\$816,424	\$149,238	\$22,209	\$301,198
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	0	480	0	0
Intergovernmental Receivable	0	0	0	47,191
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$816,424</u>	<u>\$149,718</u>	<u>\$22,209</u>	<u>\$348,389</u>
Liabilities				
Accounts Payable	\$12,605	\$0	\$0	\$0
Accrued Wages	6,267	8,852	0	36,788
Intergovernmental Payable	964	1,912	0	8,233
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>19,836</u>	<u>10,764</u>	<u>0</u>	<u>45,021</u>
Deferred Inflows of Resources				
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>
Fund Balances				
Restricted	<u>796,588</u>	<u>138,954</u>	<u>22,209</u>	<u>303,368</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$816,424</u>	<u>\$149,718</u>	<u>\$22,209</u>	<u>\$348,389</u>

<u>Ohio Peace Officer Training</u>	<u>Sheriff's Office Foreclosure</u>	<u>HAZMAT</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$20,844	\$112,717	\$85,751	\$27,042,921
0	0	0	3,883
0	8,400	0	679,959
0	0	0	12,969,825
0	0	0	4,401,230
0	0	0	448,521
<u>\$20,844</u>	<u>\$121,117</u>	<u>\$85,751</u>	<u>\$45,546,339</u>
\$0	\$0	\$17,829	\$889,013
0	2,079	0	885,562
800	380	1,322	316,223
0	0	0	755,329
0	0	0	1,163
0	0	0	373,386
<u>800</u>	<u>2,459</u>	<u>19,151</u>	<u>3,220,676</u>
0	0	0	3,703,729
0	0	0	10,127,343
<u>0</u>	<u>0</u>	<u>0</u>	<u>13,831,072</u>
<u>20,044</u>	<u>118,658</u>	<u>66,600</u>	<u>28,494,591</u>
<u>\$20,844</u>	<u>\$121,117</u>	<u>\$85,751</u>	<u>\$45,546,339</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Motor Vehicle Gas Tax	County Engineer
Revenues		
Property Taxes	\$0	\$0
Intergovernmental	10,942,641	0
Interest	49,965	1,651
Fees, Licenses and Permits	35,652	0
Fines and Forfeitures	123,379	0
Rentals and Royalties	21	0
Charges for Services	45,000	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	854,078	0
<i>Total Revenues</i>	<u>12,050,736</u>	<u>1,651</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	8,901,666	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	600,768	0
Interest and Fiscal Charges	148,555	0
Issuance Costs	9,114	0
<i>Total Expenditures</i>	<u>9,660,103</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,390,633</u>	<u>1,651</u>
Other Financing Sources (Uses)		
Transfers In	17,605	0
Transfers Out	(1,063,767)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,046,162)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,344,471	1,651
<i>Fund Balances</i>		
<i>Beginning of Year</i>	<u>4,256,209</u>	<u>140,226</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,600,680</u></u>	<u><u>\$141,877</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
3,580,976	0	2,500	0
0	0	0	0
735,342	2,317,104	544,442	448,499
0	0	112,667	0
0	0	8,184	0
0	0	52,507	244,706
1,660	0	2,275	0
0	0	0	0
74,146	0	167	216,268
<u>4,392,124</u>	<u>2,317,104</u>	<u>722,742</u>	<u>909,473</u>
0	2,388,044	0	997,279
0	0	0	0
0	0	0	0
0	0	0	0
0	0	644,363	0
5,516,654	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>5,516,654</u>	<u>2,388,044</u>	<u>644,363</u>	<u>997,279</u>
<u>(1,124,530)</u>	<u>(70,940)</u>	<u>78,379</u>	<u>(87,806)</u>
974,762	0	0	0
0	(150,000)	(161,727)	0
<u>974,762</u>	<u>(150,000)</u>	<u>(161,727)</u>	<u>0</u>
(149,768)	(220,940)	(83,348)	(87,806)
<u>227,180</u>	<u>3,206,122</u>	<u>380,209</u>	<u>309,653</u>
<u>\$77,412</u>	<u>\$2,985,182</u>	<u>\$296,861</u>	<u>\$221,847</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, 2016

	Solid Waste Management	Board of Mental Health
Revenues		
Property Taxes	\$0	\$3,639,106
Intergovernmental	0	1,957,203
Interest	0	0
Fees, Licenses and Permits	2,139,952	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	4,957	150,814
<i>Total Revenues</i>	<u>2,144,909</u>	<u>5,747,123</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	0	0
Health	2,238,433	5,981,439
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
Issuance Costs	0	0
<i>Total Expenditures</i>	<u>2,238,433</u>	<u>5,981,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(93,524)</u>	<u>(234,316)</u>
Other Financing Sources (Uses)		
Transfers In	0	257,945
Transfers Out	0	(125,634)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>132,311</u>
<i>Net Change in Fund Balances</i>	(93,524)	(102,005)
<i>Fund Balances</i>		
<i>Beginning of Year</i>	<u>472,984</u>	<u>6,594,494</u>
<i>Fund Balances End of Year</i>	<u><u>\$379,460</u></u>	<u><u>\$6,492,489</u></u>

Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	119,564
0	4,598	32,095	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
195	0	0	0
195	4,598	32,095	119,564
0	0	0	0
0	0	0	69,661
0	0	15,948	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	15,948	69,661
195	4,598	16,147	49,903
0	0	0	0
0	0	0	(9,820)
0	0	0	(9,820)
195	4,598	16,147	40,083
(195)	78,797	504,969	315,813
\$0	\$83,395	\$521,116	\$355,896

(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, 2016

	911 Operations	County Probation Services	Coroner Lab Equipment
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	513,233	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	11,550
Fines and Forfeitures	0	217,045	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	284,820	0	0
Other	0	6,929	0
<i>Total Revenues</i>	<u>798,053</u>	<u>223,974</u>	<u>11,550</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	104,654	0
Public Safety	631,731	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
Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>631,731</u>	<u>104,654</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>166,322</u>	<u>119,320</u>	<u>11,550</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	166,322	119,320	11,550
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<u>1,422,584</u>	<u>1,836,973</u>	<u>43,050</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,588,906</u></u>	<u><u>\$1,956,293</u></u>	<u><u>\$54,600</u></u>

County Courts	Grants	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0	\$0
0	10,536,100	0	0	0
0	0	0	0	0
911,963	680	3,860	0	541,716
48,635	0	505,584	0	0
0	0	0	0	0
0	3,105	2,012	0	0
0	0	0	0	0
0	0	0	0	0
0	87,910	10	0	0
960,598	10,627,795	511,466	0	541,716
0	4,637,852	569,511	437,690	574,612
613,198	2,584,328	0	0	0
0	57,681	0	0	0
0	0	0	0	0
0	3,411,108	0	0	0
0	0	0	0	0
0	0	0	90,000	0
0	0	0	1,800	0
0	0	0	0	0
613,198	10,690,969	569,511	529,490	574,612
347,400	(63,174)	(58,045)	(529,490)	(32,896)
0	168,124	0	500,000	0
(100,963)	(257,945)	0	0	0
(100,963)	(89,821)	0	500,000	0
246,437	(152,995)	(58,045)	(29,490)	(32,896)
3,189,828	2,804,968	214,263	57,190	829,484
<u>\$3,436,265</u>	<u>\$2,651,973</u>	<u>\$156,218</u>	<u>\$27,700</u>	<u>\$796,588</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, 2016

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	338,164	40	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	1,015,940
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>338,164</u>	<u>40</u>	<u>1,015,940</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	207	0
Judicial	0	0	0
Public Safety	411,764	0	1,038,620
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
Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>411,764</u>	<u>207</u>	<u>1,038,620</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,600)</u>	<u>(167)</u>	<u>(22,680)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	70,000
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>70,000</u>
<i>Net Change in Fund Balances</i>	(73,600)	(167)	47,320
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<u>212,554</u>	<u>22,376</u>	<u>256,048</u>
<i>Fund Balances End of Year</i>	<u><u>\$138,954</u></u>	<u><u>\$22,209</u></u>	<u><u>\$303,368</u></u>

Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$3,639,106
0	0	4,200	27,536,853
0	0	0	51,616
21,370	104,475	0	8,274,373
0	0	0	1,044,003
0	0	0	8,205
0	0	0	1,363,270
0	0	0	3,935
0	0	0	284,820
0	0	13,513	1,408,987
21,370	104,475	17,713	43,615,168
0	0	0	9,605,195
0	0	0	3,371,841
10,864	71,476	57,393	2,295,477
0	0	0	8,901,666
0	0	0	12,275,343
0	0	0	5,516,654
0	0	0	690,768
0	0	0	150,355
0	0	0	9,114
10,864	71,476	57,393	42,816,413
10,506	32,999	(39,680)	798,755
0	0	35,882	2,024,318
0	0	0	(1,869,856)
0	0	35,882	154,462
10,506	32,999	(3,798)	953,217
9,538	85,659	70,398	27,541,374
\$20,044	\$118,658	\$66,600	\$28,494,591

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$120,646	\$11,178,979	\$11,299,625
Intergovernmental Receivable	46,826	0	46,826
Payments in Lieu of Taxes Receivable	0	608,000	608,000
<i>Total Assets</i>	<u>\$167,472</u>	<u>\$11,786,979</u>	<u>\$11,954,451</u>
Liabilities			
Accounts Payable	\$10,729	\$197,267	\$207,996
Contracts Payable	0	301,525	301,525
Accrued Interest Payable	0	10,753	10,753
Notes Payable	0	4,037,125	4,037,125
<i>Total Liabilities</i>	10,729	4,546,670	4,557,399
Deferred Inflows of Resources			
Payments in Lieu of Taxes	0	608,000	608,000
Fund Balances			
Restricted	156,743	6,632,309	6,789,052
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$167,472</u>	<u>\$11,786,979</u>	<u>\$11,954,451</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Revenues			
Payments in Lieu of Taxes	\$0	\$609,135	\$609,135
Permissive Sales Tax	0	274,184	274,184
Intergovernmental	2,627,216	0	2,627,216
Interest	4,219	119,779	123,998
Contributions and Donations	0	12,600	12,600
Other	0	69,950	69,950
<i>Total Revenues</i>	<u>2,631,435</u>	<u>1,085,648</u>	<u>3,717,083</u>
Expenditures			
Capital Outlay	4,277,894	6,780,098	11,057,992
Debt Service:			
Interest and Fiscal Charges	0	42,852	42,852
Issuance Costs	0	94,223	94,223
<i>Total Expenditures</i>	<u>4,277,894</u>	<u>6,917,173</u>	<u>11,195,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,646,459)</u>	<u>(5,831,525)</u>	<u>(7,477,984)</u>
Other Financing Sources (Uses)			
OPWC Loans Issued	280,673	0	280,673
General Obligation Bonds Issued	0	3,210,000	3,210,000
Premium on General Obligation Bonds	0	49,570	49,570
Transfers In	913,767	416,054	1,329,821
<i>Total Other Financing Sources (Uses)</i>	<u>1,194,440</u>	<u>3,675,624</u>	<u>4,870,064</u>
<i>Net Change in Fund Balances</i>	(452,019)	(2,155,901)	(2,607,920)
<i>Fund Balances Beginning of Year</i>	<u>608,762</u>	<u>8,788,210</u>	<u>9,396,972</u>
<i>Fund Balances End of Year</i>	<u><u>\$156,743</u></u>	<u><u>\$6,632,309</u></u>	<u><u>\$6,789,052</u></u>

Combining Statements – Internal Service Funds

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

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

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

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

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

Mahoning County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2016

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$53,586	\$3,428,640	\$3,789,564	\$48,587	\$7,320,377
Receivables:					
Intergovernmental	0	7,628	0	0	7,628
Accounts	0	0	1,003	0	1,003
Prepaid Items	0	562,747	0	0	562,747
<i>Total Assets</i>	<u>53,586</u>	<u>3,999,015</u>	<u>3,790,567</u>	<u>48,587</u>	<u>7,891,755</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	284,493	0	284,493
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	14,085	291	546	41,807	56,729
Accrued Wages	0	3,078	3,450	0	6,528
Intergovernmental Payable	0	702,988	531	0	703,519
Accrued Interest Payable	0	0	9,850	0	9,850
General Obligation Bonds Payable	0	0	205,000	0	205,000
Claims Payable	0	699,051	2,433,307	0	3,132,358
<i>Total Current Liabilities</i>	<u>14,085</u>	<u>1,405,408</u>	<u>2,652,684</u>	<u>41,807</u>	<u>4,113,984</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,555,373	0	3,555,373
Claims Payable	0	558,131	0	0	558,131
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>558,131</u>	<u>3,555,373</u>	<u>0</u>	<u>4,113,504</u>
<i>Total Liabilities</i>	<u>14,085</u>	<u>1,963,539</u>	<u>6,208,057</u>	<u>41,807</u>	<u>8,227,488</u>
Net Position					
Unrestricted (Deficit)	<u>\$39,501</u>	<u>\$2,035,476</u>	<u>(\$2,132,997)</u>	<u>\$6,780</u>	<u>(\$51,240)</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$315,733	\$1,197,126	\$24,148,966	\$441,116	\$26,102,941
Miscellaneous	0	0	160,515	0	160,515
<i>Total Operating Revenues</i>	<u>315,733</u>	<u>1,197,126</u>	<u>24,309,481</u>	<u>441,116</u>	<u>26,263,456</u>
Operating Expenses					
Personal Services	0	92,315	82,546	0	174,861
Materials and Supplies	299,313	0	0	0	299,313
Contractual Services	2,750	280,003	1,712,126	439,299	2,434,178
Claims	0	198,620	20,300,454	0	20,499,074
Change in Worker's Compensation Estimate	0	297,044	0	0	297,044
Other	18,957	0	0	0	18,957
<i>Total Operating Expenses</i>	<u>321,020</u>	<u>867,982</u>	<u>22,095,126</u>	<u>439,299</u>	<u>23,723,427</u>
<i>Operating Income (Loss)</i>	<u>(5,287)</u>	<u>329,144</u>	<u>2,214,355</u>	<u>1,817</u>	<u>2,540,029</u>
Non-Operating Expenses					
Grants	0	7,628	96,479	0	104,107
Interest and Fiscal Charges	0	0	(90,631)	0	(90,631)
Issuance Costs	0	0	(91,972)	0	(91,972)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>7,628</u>	<u>(86,124)</u>	<u>0</u>	<u>(78,496)</u>
<i>Change in Net Position</i>	(5,287)	336,772	2,128,231	1,817	2,461,533
<i>Net Position (Deficit) Beginning of Year</i>	<u>44,788</u>	<u>1,698,704</u>	<u>(4,261,228)</u>	<u>4,963</u>	<u>(2,512,773)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>\$39,501</u></u>	<u><u>\$2,035,476</u></u>	<u><u>(\$2,132,997)</u></u>	<u><u>\$6,780</u></u>	<u><u>(\$51,240)</u></u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund					
Services Provided	\$315,733	\$2,050,012	\$24,147,963	\$441,116	\$26,954,824
Other Cash Receipts	0	0	160,515	0	160,515
Cash Payments to Employees for Services	0	(88,765)	(78,565)	0	(167,330)
Cash Payments for Goods and Services	(300,046)	0	(1,720,547)	(426,493)	(2,447,086)
Cash Payments for Claims	0	0	(20,217,008)	0	(20,217,008)
Cash Payments for Workers' Compensation Premiums	0	(1,128,074)	0	0	(1,128,074)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(616,840)	0	0	(616,840)
Other Cash Payments	(18,957)	0	0	0	(18,957)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(3,270)	216,333	2,292,358	14,623	2,520,044
Cash Flows from Noncapital and Related Financing Activities					
Grants	0	0	96,479	0	96,479
Proceeds from Sale of Bonds	0	0	3,425,000	0	3,425,000
Principal Paid on Bond	0	0	(160,000)	0	(160,000)
Interest Paid on Bond	0	0	(93,978)	0	(93,978)
Payment to Refunded Bond Escrow Account	0	0	(3,333,028)	0	(3,333,028)
Issuance Costs	0	0	(91,972)	0	(91,972)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	0	0	(157,499)	0	(157,499)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(3,270)	216,333	2,134,859	14,623	2,362,545
<i>Cash and Cash Equivalents Beginning of Year</i>	56,856	3,212,307	1,654,705	33,964	4,957,832
<i>Cash and Cash Equivalents End of Year</i>	\$53,586	\$3,428,640	\$3,789,564	\$48,587	\$7,320,377
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$5,287)	\$329,144	\$2,214,355	\$1,817	\$2,540,029
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	(1,003)	0	(1,003)
Interfund Receivable	0	852,886	0	0	852,886
Prepaid Items	0	(562,747)	0	0	(562,747)
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	2,017	291	(1,095)	12,806	14,019
Accrued Wages	0	3,078	(2,929)	0	149
Intergovernmental Payable	0	(199,467)	(416)	0	(199,883)
Claims Payable	0	(206,852)	83,446	0	(123,406)
<i>Total Adjustments</i>	2,017	(112,811)	78,003	12,806	(19,985)
<i>Net Cash Provided by (Used In) Operating Activities</i>	(3,270)	\$216,333	\$2,292,358	\$14,623	\$2,520,044

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 Fund	Ohio Elections Commission Fund
Soil and Water Conservation Fund	Treasurer's TIP Payment Fund
Appellate Court Fund	Recorder Housing Trust Fees Fund
Municipal Court Fines Fund	Sheriff Sex Offender Registration
Mineral Leases Fund	Sheriff Senior Donations Fund
Motor Vehicle Tax Fund	Arson Offender Registration
Architecture Review Fees Fund	Ohio Public Defenders Fee Fund
Private Sewer and Water Rotary Fund	Planning Commission Escrow Fund
Marriage License Fund	Board of Elections Recount Fund
Prosecutor Law Enforcement Fund	Court Agency Fund
Ohio Board of Building Standards Fund	Undivided Foreclosures Fund

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,541,053	\$6,049,211	\$5,722,340	\$1,867,924
Liabilities				
Undistributed Monies	\$1,541,053	\$6,049,211	\$5,722,340	\$1,867,924
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$213,358	\$543,868	\$611,665	\$145,561
Liabilities				
Undistributed Monies	\$213,358	\$543,868	\$611,665	\$145,561
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,773	\$301,383	\$245,105	\$108,051
Liabilities				
Undistributed Monies	\$51,773	\$301,383	\$245,105	\$108,051
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$187,857	\$561,455	\$597,132	\$152,180
Liabilities				
Deposits Held and Due to Others	\$187,857	\$561,455	\$597,132	\$152,180
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,499,654	\$260,877,470	\$259,288,338	\$5,088,786
Property Tax Receivable	149,420,551	222,062,516	149,420,551	222,062,516
Special Assessment Receivable	5,399,238	8,923,838	5,399,238	8,923,838
Total Assets	\$158,319,443	\$491,863,824	\$414,108,127	\$236,075,140
Liabilities				
Intergovernmental Payable	\$154,819,789	\$230,986,354	\$154,819,789	\$230,986,354
Undistributed Monies	3,499,654	260,877,470	259,288,338	5,088,786
Total Liabilities	\$158,319,443	\$491,863,824	\$414,108,127	\$236,075,140

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$49,915	\$49,915	\$0
Liabilities				
Undistributed Monies	\$0	\$49,915	\$49,915	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$20,815	\$20,815	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$20,815	\$20,815	\$0
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,913,736	\$1,913,736	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,913,736	\$1,913,736	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,373	\$201,590	\$206,192	\$22,771
Liabilities				
Undistributed Monies	\$27,373	\$201,590	\$206,192	\$22,771
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,942	\$11,511	\$17,003	\$8,450
Liabilities				
Undistributed Monies	\$13,942	\$11,511	\$17,003	\$8,450

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,091	\$37,261	\$37,352	\$19,000
Liabilities				
Undistributed Monies	\$19,091	\$37,261	\$37,352	\$19,000
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$105,182	\$53,659	\$13,895	\$144,946
Liabilities				
Deposits Held and Due to Others	\$105,182	\$53,659	\$13,895	\$144,946
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,808	\$18,898	\$19,367	\$4,339
Liabilities				
Deposits Held and Due to Others	\$4,808	\$18,898	\$19,367	\$4,339
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$750	\$95	\$845	\$0
Liabilities				
Deposits Held and Due to Others	\$750	\$95	\$845	\$0
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,905,186	\$9,205	\$4,705	\$1,909,686
Liabilities				
Intergovernmental	\$1,905,186	\$9,205	\$4,705	\$1,909,686
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$194,796	\$763,226	\$945,555	\$12,467
Liabilities				
Deposits Held and Due to Others	\$194,796	\$763,226	\$945,555	\$12,467

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
<i>Sheriff Sex Offender Registration</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$200	\$0	\$200
Liabilities				
Undistributed Monies	\$0	\$200	\$0	\$200
<i>Sheriff Senior Donations</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,015	\$250	\$308	\$3,957
Liabilities				
Undistributed Monies	\$4,015	\$250	\$308	\$3,957
<i>Arson Offender Registration</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$200	\$0	\$200
Liabilities				
Undistributed Monies	\$0	\$200	\$0	\$200
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$53,704	\$50,900	\$2,804
Liabilities				
Deposits Held and Due to Others	\$0	\$53,704	\$50,900	\$2,804
<i>Planning Commission Escrow</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$96,995	\$13,100	\$0	\$110,095
Liabilities				
Deposits Held and Due to Others	\$96,995	\$13,100	\$0	\$110,095
<i>Payroll Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$846,381	\$33,333,613	\$33,308,276	\$871,718
Liabilities				
Payroll Withholdings	\$846,381	\$33,333,613	\$33,308,276	\$871,718

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Board of Elections Recount				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,475	\$0	\$657	\$1,818
Liabilities				
Undistributed Monies	\$2,475	\$0	\$657	\$1,818
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,321,188	\$38,551,453	\$39,369,631	\$2,503,010
Liabilities				
Deposits Held and Due to Others	\$3,321,188	\$38,551,453	\$39,369,631	\$2,503,010
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$555,863	\$3,359,654	\$3,107,583	\$807,934
Liabilities				
Deposits Held and Due to Others	\$555,863	\$3,359,654	\$3,107,583	\$807,934
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,714,689	\$304,814,365	\$303,054,101	\$10,474,953
Cash and Cash Equivalents in Segregated Accounts	3,877,051	41,911,107	42,477,214	3,310,944
Property Taxes Receivable	149,420,551	222,062,516	149,420,551	222,062,516
Special Assessment Receivable	5,399,238	8,923,838	5,399,238	8,923,838
Total Assets	\$167,411,529	\$577,711,826	\$500,351,104	\$244,772,251
Liabilities				
Intergovernmental Payable	\$156,724,975	\$232,909,295	\$156,738,230	\$232,896,040
Undistributed Monies	5,372,734	268,072,859	266,178,875	7,266,718
Payroll Withholdings	846,381	33,333,613	33,308,276	871,718
Deposits Held and Due to Others	4,467,439	43,396,059	44,125,723	3,737,775
Total Liabilities	\$167,411,529	\$577,711,826	\$500,351,104	\$244,772,251

**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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,077,959	\$4,077,959	\$3,505,137	(\$572,822)
Permissive Sales Tax	16,271,065	16,271,065	17,081,430	810,365
Intergovernmental	4,861,111	5,169,762	6,040,038	870,276
Conveyance Fees	1,750,000	1,750,000	1,892,190	142,190
Interest	400,000	400,000	861,431	461,431
Fees, Licenses and Permits	3,622,000	3,124,760	3,679,250	554,490
Fines and Forfeitures	1,500,000	1,633,486	1,635,803	2,317
Rentals and Royalties	1,450,000	1,603,953	1,688,782	84,829
Charges for Services	750,000	750,000	937,345	187,345
Other	0	1,196	341,433	340,237
<i>Total Revenues</i>	<u>34,682,135</u>	<u>34,782,181</u>	<u>37,662,839</u>	<u>2,880,658</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	999,184	999,184	962,762	36,422
Materials and Supplies	20,718	20,718	20,718	0
Contractual Services	48,382	48,382	37,622	10,760
Capital Outlay	5,000	5,000	4,629	371
Total Commissioners	<u>1,073,284</u>	<u>1,073,284</u>	<u>1,025,731</u>	<u>47,553</u>
Microfilm				
Personal Services	196,939	210,859	186,165	24,694
Materials and Supplies	6,621	6,606	1,847	4,759
Contractual Services	120,267	328,231	102,157	226,074
Capital Outlay	10,000	10,000	197	9,803
Total Microfilm	<u>333,827</u>	<u>555,696</u>	<u>290,366</u>	<u>265,330</u>
Planning Commission				
Personal Services	201,908	207,128	201,164	5,964
Materials and Supplies	3,131	2,840	2,830	10
Contractual Services	34,396	34,396	33,594	802
Capital Outlay	1,836	1,835	1,835	0
Total Planning Commission	<u>\$241,271</u>	<u>\$246,199</u>	<u>\$239,423</u>	<u>\$6,776</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$2,108,850	\$2,163,850	\$2,081,074	\$82,776
Materials and Supplies	177,950	171,717	171,717	0
Contractual Services	1,317,228	1,542,069	1,542,069	0
Capital Outlay	6,000	32,361	32,361	0
Other	0	172	172	0
Total Facilities Management	3,610,028	3,910,169	3,827,393	82,776
Auditor				
Personal Services	850,162	870,852	813,292	57,560
Materials and Supplies	40,500	38,616	31,218	7,398
Contractual Services	51,750	52,894	50,498	2,396
Capital Outlay	5,265	5,265	3,159	2,106
Other	0	63,115	63,115	0
Total Auditor	947,677	1,030,742	961,282	69,460
Treasurer				
Personal Services	622,505	612,505	601,464	11,041
Materials and Supplies	19,045	11,352	8,663	2,689
Contractual Services	174,791	186,724	186,724	0
Total Treasurer	816,341	810,581	796,851	13,730
Recorder				
Personal Services	394,787	394,787	375,774	19,013
Materials and Supplies	3,900	2,447	1,865	582
Contractual Services	5,207	6,317	6,297	20
Total Recorder	403,894	403,551	383,936	19,615
Board of Elections				
Personal Services	1,567,037	1,727,849	1,722,124	5,725
Materials and Supplies	155,000	207,252	197,946	9,306
Contractual Services	442,497	524,559	517,722	6,837
Capital Outlay	86,600	98,200	92,295	5,905
Other	0	110	110	0
Total Board of Elections	\$2,251,134	\$2,557,970	\$2,530,197	\$27,773

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing				
Personal Services	\$809,871	\$803,871	\$793,566	\$10,305
Materials and Supplies	3,650	3,648	817	2,831
Contractual Services	391,103	396,461	395,400	1,061
Capital Outlay	95,807	95,807	95,807	0
Total Data Processing	1,300,431	1,299,787	1,285,590	14,197
Administrative Costs				
Personal Services	234,945	12,405	3,104	9,301
Contractual Services	1,061,844	1,030,963	1,019,540	11,423
Other	449,000	366,957	366,957	0
Total Administrative Costs	1,745,789	1,410,325	1,389,601	20,724
Unclaimed Monies				
Other	0	95,499	95,499	0
<i>Total Legislative and Executive</i>	12,723,676	13,393,803	12,825,869	567,934
General Government:				
Judicial				
Clerk of Courts				
Personal Services	2,856,910	2,906,780	2,880,150	26,630
Materials and Supplies	272,000	263,930	212,527	51,403
Contractual Services	520,849	521,220	498,345	22,875
Capital Outlay	15,384	22,450	22,383	67
Other	0	633	633	0
Total Clerk of Courts	3,665,143	3,715,013	3,614,038	100,975
Judicial General				
Contractual Services	2,075,000	2,235,000	2,227,763	7,237
Common Pleas				
Personal Services	2,674,079	2,867,809	2,867,618	191
Materials and Supplies	8,500	8,962	8,962	0
Contractual Services	124,000	123,538	120,951	2,587
Total Common Pleas	\$2,806,579	\$3,000,309	\$2,997,531	\$2,778

(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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$903,970	\$927,090	\$926,597	\$493
Materials and Supplies	7,500	6,500	6,119	381
Contractual Services	51,800	60,300	57,519	2,781
Capital Outlay	4,000	4,000	4,000	0
Total Domestic Relations	967,270	997,890	994,235	3,655
Juvenile Court				
Personal Services	5,653,261	5,653,791	5,632,043	21,748
Materials and Supplies	288,563	282,304	251,843	30,461
Contractual Services	448,767	473,607	473,607	0
Capital Outlay	0	805	805	0
Other	1,000	1,000	772	228
Total Juvenile Court	6,391,591	6,411,507	6,359,070	52,437
Probate Developmental Disabilities III				
Contractual Services	20,000	20,000	9,275	10,725
Probate Court				
Personal Services	973,348	1,029,258	1,029,169	89
Materials and Supplies	10,247	9,503	8,604	899
Contractual Services	29,294	29,582	29,504	78
Total Probate Court	1,012,889	1,068,343	1,067,277	1,066
Municipal Courts				
Personal Services	357,601	366,876	349,330	17,546
Contractual Services	6,350	6,350	3,399	2,951
Total Municipal Courts	363,951	373,226	352,729	20,497
Bailiffs				
Personal Services	703,248	712,284	712,077	207
Contractual Services	12,000	12,424	11,717	707
Total Bailiffs	715,248	724,708	723,794	914
Probation				
Personal Services	191,453	191,522	191,481	41
Materials and Supplies	0	231	231	0
Total Probation	191,453	191,753	191,712	41
<i>Total Judicial</i>	18,209,124	18,737,749	18,537,424	200,325
<i>Total General Government</i>	\$30,932,800	\$32,131,552	\$31,363,293	\$768,259

(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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety:				
Building Regulations Department				
Personal Services	\$650,854	\$650,854	\$565,536	\$85,318
Materials and Supplies	16,513	16,492	14,511	1,981
Contractual Services	63,802	62,401	62,401	0
Capital Outlay	49,500	49,500	36,577	12,923
Other	24,750	24,750	615	24,135
<i>Total Public Safety</i>	805,419	803,997	679,640	124,357
Human Services:				
Veteran Services				
Personal Services	933,656	933,656	909,053	24,603
Materials and Supplies	78,628	78,628	77,041	1,587
Contractual Services	996,415	979,718	818,243	161,475
Capital Outlay	21,000	27,412	27,412	0
Other	600	618	618	0
<i>Total Human Services</i>	2,030,299	2,020,032	1,832,367	187,665
<i>Total Expenditures</i>	33,768,518	34,955,581	33,875,300	1,080,281
<i>Excess of Revenues Over (Under) Expenditures</i>	913,617	(173,400)	3,787,539	3,960,939
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	30,377	30,377
Advance In	0	246,957	246,957	0
Advance Out	0	(749,281)	(755,329)	(6,048)
Transfers In	185,000	476,569	469,327	(7,242)
Transfers Out	(1,428,471)	(1,410,986)	(1,390,540)	20,446
<i>Total Other Financing Sources (Uses)</i>	(1,243,471)	(1,436,741)	(1,399,208)	37,533
<i>Net Change in Fund Balance</i>	(329,854)	(1,610,141)	2,388,331	3,998,472
<i>Fund Balance Beginning of Year</i>	6,536,305	6,536,305	6,536,305	0
Prior Year Encumbrances Appropriated	329,854	329,854	329,854	0
<i>Fund Balance End of Year</i>	\$6,536,305	\$5,256,018	\$9,254,490	\$3,998,472

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2016

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$26,109,720	\$26,109,720	\$26,347,647	\$237,927
Intergovernmental	656,000	656,000	743,419	87,419
Fees, Licenses and Permits	700,000	565,000	315,165	(249,835)
Fines and Forfeitures	0	0	36,491	36,491
Rentals and Royalties	300,000	300,000	325,069	25,069
Charges for Services	300,000	435,000	293,090	(141,910)
Other	0	0	32,318	32,318
<i>Total Revenues</i>	<u>28,065,720</u>	<u>28,065,720</u>	<u>28,093,199</u>	<u>27,479</u>
Expenditures				
Current:				
Public Safety:				
Administration				
Personal Services	16,711,593	16,924,879	16,786,667	138,212
Materials and Supplies	1,104,700	1,020,141	958,644	61,497
Contractual Services	3,721,651	3,711,018	3,561,427	149,591
Capital Outlay	365,118	306,556	207,992	98,564
Other	59,160	58,659	48,933	9,726
Total Administration	<u>21,962,222</u>	<u>22,021,253</u>	<u>21,563,663</u>	<u>457,590</u>
Prosecutor				
Personal Services	3,062,892	3,251,732	3,241,212	10,520
Materials and Supplies	29,223	24,747	24,692	55
Contractual Services	126,855	137,479	137,476	3
Capital Outlay	11,116	85,179	85,179	0
Other	58,252	58,155	58,153	2
Total Prosecutor	<u>3,288,338</u>	<u>3,557,292</u>	<u>3,546,712</u>	<u>10,580</u>
Emergency 9-1-1				
Personal Services	881,545	586,125	576,122	10,003
Materials and Supplies	7,636	5,825	3,705	2,120
Contractual Services	139,416	471,436	460,203	11,233
Capital Outlay	12,555	5,055	4,672	383
Total Emergency 9-1-1	<u>\$1,041,152</u>	<u>\$1,068,441</u>	<u>\$1,044,702</u>	<u>\$23,739</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund (continued)
For the Year Ended December 31, 2015

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecuter Contracts				
Personal Services	\$301,948	\$342,223	\$342,121	\$102
Materials and Supplies	160	77	0	77
Contractual Services	300	383	383	0
Total Prosecuter Contracts	302,408	342,683	342,504	179
Coroner				
Personal Services	585,563	585,563	538,154	47,409
Materials and Supplies	14,100	16,100	11,334	4,766
Contractual Services	240,823	245,386	238,923	6,463
Capital Outlay	30,331	19,054	19,050	4
Total Coroner	870,817	866,103	807,461	58,642
Total Expenditures	27,464,937	27,855,772	27,305,042	550,730
<i>Excess of Revenues Over (Under) Expenditures</i>	600,783	209,948	788,157	578,209
Other Financing Sources (Uses)				
Transfers Out	(82,310)	(77,236)	(78,302)	(1,066)
<i>Net Change in Fund Balance</i>	518,473	132,712	709,855	577,143
<i>Fund Balance Beginning of Year</i>	39,927	39,927	39,927	0
Prior Year Encumbrances Appropriated	51,586	51,586	51,586	0
Fund Balance at End of Year	\$609,986	\$224,225	\$801,368	\$577,143

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, 2016

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$18,084,310	\$17,247,980	\$17,548,179	\$300,199
Charges for Services	960,700	960,700	835,072	(125,628)
Other	172,750	172,750	95,025	(77,725)
<i>Total Revenues</i>	<u>19,217,760</u>	<u>18,381,430</u>	<u>18,478,276</u>	<u>96,846</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	12,353,385	12,353,385	12,071,704	281,681
Materials and Supplies	219,148	168,590	164,526	4,064
Contractual Services	5,968,099	6,288,184	6,288,184	0
Capital Outlay	51,027	25,364	25,364	0
Other	135,280	135,280	135,202	78
Total Administration	<u>18,726,939</u>	<u>18,970,803</u>	<u>18,684,980</u>	<u>285,823</u>
Debt Service:				
Principal Retirement	52,700	0	0	0
Interest and Fiscal Charges	5,000	0	0	0
Total Debt Service	<u>57,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,784,639</u>	<u>18,970,803</u>	<u>18,684,980</u>	<u>285,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>433,121</u>	<u>(589,373)</u>	<u>(206,704)</u>	<u>382,669</u>
Other Financing Sources (Uses)				
Transfers In	828,470	828,470	840,194	11,724
Transfers Out	(890,207)	(703,407)	(574,762)	128,645
<i>Total Other Financing Sources (Uses)</i>	<u>(61,737)</u>	<u>125,063</u>	<u>265,432</u>	<u>140,369</u>
<i>Net Change in Fund Balance</i>	371,384	(464,310)	58,728	523,038
<i>Fund Balance Beginning of Year</i>	426,877	426,877	426,877	0
Prior Year Encumbrances Appropriated	38,068	38,068	38,068	0
<i>Fund Balance at End of Year</i>	<u>\$836,329</u>	<u>\$635</u>	<u>\$523,673</u>	<u>\$523,038</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, 2016

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,197,125	\$8,197,125	\$8,190,517	(\$6,608)
Intergovernmental	6,035,119	6,035,119	6,629,639	594,520
Fees, Licenses and Permits	1,000	1,000	325	(675)
Other	20,000	20,000	415,989	395,989
<i>Total Revenues</i>	<u>14,253,244</u>	<u>14,253,244</u>	<u>15,236,470</u>	<u>983,226</u>
Expenditures				
Current:				
Human Services:				
Security				
Contractual Services	165,907	165,907	125,713	40,194
Prosecutor				
Contractual Services	212,049	212,049	177,721	34,328
Administration				
Personal Services	514,150	514,150	514,150	0
Materials and Supplies	3,323	3,323	3,323	0
Contractual Services	246,928	246,928	131,829	115,099
Capital Outlay	900	900	900	0
Other	182,000	182,000	139,974	42,026
Total Administration	<u>947,301</u>	<u>947,301</u>	<u>790,176</u>	<u>157,125</u>
Intake				
Personal Services	1,401,264	1,401,264	1,401,264	0
Materials and Supplies	300	300	0	300
Contractual Services	85,000	85,000	79,027	5,973
Total Intake	<u>1,486,564</u>	<u>1,486,564</u>	<u>1,480,291</u>	<u>6,273</u>
Family Services				
Personal Services	2,473,400	2,473,400	2,468,099	5,301
Materials and Supplies	13,100	13,100	12,597	503
Contractual Services	1,003,825	1,003,825	1,003,825	0
Other	59,216	59,216	36,827	22,389
Total Family Services	<u>\$3,549,541</u>	<u>\$3,549,541</u>	<u>\$3,521,348</u>	<u>\$28,193</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, 2015

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Financial				
Personal Services	\$261,838	\$261,838	\$261,838	\$0
Contractual Services	2,700	752,700	845	751,855
Total Financial	264,538	1,014,538	262,683	751,855
Clerical				
Personal Services	853,162	853,162	853,162	0
Materials and Supplies	44,820	44,820	44,820	0
Contractual Services	247,214	247,214	247,214	0
Capital Outlay	61,078	61,078	61,078	0
Total Clerical	1,206,274	1,206,274	1,206,274	0
Residential				
Personal Services	1,078,570	1,078,570	988,849	89,721
Materials and Supplies	58,500	58,500	20,371	38,129
Contractual Services	3,584,364	3,584,364	3,584,364	0
Capital Outlay	29,800	29,800	0	29,800
Total Residential	4,751,234	4,751,234	4,593,584	157,650
Daybreak Services				
Contractual Services	115,000	88,574	88,574	0
Resource				
Personal Services	856,006	856,006	837,195	18,811
Materials and Supplies	11,516	11,516	11,516	0
Contractual Services	663,854	663,854	663,854	0
Capital Outlay	19,727	19,727	19,727	0
Other	3,733	3,733	762	2,971
Total Resource	1,554,836	1,554,836	1,533,054	21,782
Total Expenditures	14,253,244	14,976,818	13,779,418	1,197,400
Net Change in Fund Balance	0	(723,574)	1,457,052	2,180,626
Fund Balance Beginning of Year	8,788,629	8,788,629	8,788,629	0
Fund Balance End of Year	\$8,788,629	\$8,065,055	\$10,245,681	\$2,180,626

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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$15,435,422	\$14,503,745	\$14,506,670	\$2,925
Intergovernmental	8,881,799	9,963,569	10,391,720	428,151
Rentals and Royalties	5,160	5,160	5,161	1
Charges for Services	914,993	914,993	1,147,917	232,924
Contributions and Donations	250	250	250	0
Other	59,300	476,262	841,843	365,581
<i>Total Revenues</i>	<u>25,296,924</u>	<u>25,863,979</u>	<u>26,893,561</u>	<u>1,029,582</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,320,262	1,278,962	1,219,011	59,951
Materials and Supplies	42,827	30,348	25,303	5,045
Contractual Services	952,318	881,732	845,143	36,589
Capital Outlay	27,033	76,983	71,288	5,695
Other	325,000	337,319	337,319	0
Total Administration	<u>2,667,440</u>	<u>2,605,344</u>	<u>2,498,064</u>	<u>107,280</u>
Investigative Agent Service				
Personal Service	321,455	311,402	285,237	26,165
Materials and Supplies	2,250	2,750	2,154	596
Contractual Services	9,415	8,873	8,384	489
Capital Outlay	2,712	2,500	2,453	47
Total Investigative Agent Service	<u>335,832</u>	<u>325,525</u>	<u>298,228</u>	<u>27,297</u>
Leonard Kirtz				
Personal Service	2,270,949	2,256,100	2,172,313	83,787
Materials and Supplies	131,974	135,171	121,401	13,770
Contractual Services	419,828	416,817	375,640	41,177
Capital Outlay	16,028	44,422	38,978	5,444
Total Leonard Kirtz	<u>2,838,779</u>	<u>2,852,510</u>	<u>2,708,332</u>	<u>144,178</u>
Early Intervention				
Personal Services	479,978	390,016	269,249	120,767
Materials and Supplies	5,914	40,187	30,769	9,418
Contractual Services	199,176	198,343	189,922	8,421
Capital Outlay	3,000	20,003	17,002	3,001
Total Early Intervention	<u>\$688,068</u>	<u>\$648,549</u>	<u>\$506,942</u>	<u>\$141,607</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Centre at Javit Court				
Personal Services	\$1,416,680	\$1,425,258	\$1,345,020	\$80,238
Materials and Supplies	50,019	60,967	43,932	17,035
Contractual Supplies	293,257	262,009	250,072	11,937
Capital Outlay	9,369	10,338	6,516	3,822
Total Centre at Javit Court	<u>\$1,769,325</u>	<u>\$1,758,572</u>	<u>\$1,645,540</u>	<u>\$113,032</u>
MASCO				
Personal Services	3,851,121	3,874,539	3,703,757	170,782
Materials and Supplies	95,889	104,184	77,342	26,842
Contractual Supplies	720,308	607,986	563,489	44,497
Capital Outlay	39,256	45,391	22,428	22,963
Total MASCO	<u>4,706,574</u>	<u>4,632,100</u>	<u>4,367,016</u>	<u>265,084</u>
Community Services				
Personal Services	2,778,439	2,778,311	2,687,140	91,171
Materials and Supplies	17,416	19,751	16,108	3,643
Contractual Services	4,966,126	6,974,666	6,693,776	280,890
Capital Outlay	86,445	115,736	108,555	7,181
Other	581	125,000	90,214	34,786
Total Community Services	<u>7,849,007</u>	<u>10,013,464</u>	<u>9,595,793</u>	<u>417,671</u>
Transportation				
Personal Services	3,694,598	3,434,573	3,312,289	122,284
Materials and Supplies	714,010	494,654	460,304	34,350
Contractual Services	208,490	99,086	76,361	22,725
Capital Outlay	3,100	11,404	9,308	2,096
Total Transportation	<u>4,620,198</u>	<u>4,039,717</u>	<u>3,858,262</u>	<u>181,455</u>
Building and Grounds				
Personal Services	96,588	97,339	94,999	2,340
Materials and Supplies	200	200	0	200
Contractual Services	3,002	3,064	1,957	1,107
Total Building and Grounds	<u>99,790</u>	<u>100,603</u>	<u>96,956</u>	<u>3,647</u>
Community Environment				
Personal Services	439,897	417,184	381,578	35,606
Materials and Supplies	15,988	11,348	6,515	4,833
Contractual Services	19,790	15,644	9,114	6,530
Total Community Environment	<u>\$475,675</u>	<u>\$444,176</u>	<u>\$397,207</u>	<u>\$46,969</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Rayen Avenue				
Contractual Services	\$3,499	\$3,000	\$0	\$3,000
Capital Outlay	0	8,000	7,700	300
Total Rayen Avenue	3,499	11,000	7,700	3,300
Summer Camp				
Personal Services	254,385	236,591	227,428	9,163
Materials and Supplies	4,150	3,950	3,796	154
Contractual Services	27,103	25,000	19,485	5,515
Total Summer Camp	285,638	265,541	250,709	14,832
<i>Total Expenditures</i>	<u>26,339,825</u>	<u>27,697,101</u>	<u>26,230,749</u>	<u>1,466,352</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,042,901)	(1,833,122)	662,812	2,495,934
Other Financing Sources (Uses)				
Transfers Out	0	(282,000)	(182,000)	100,000
<i>Net Change in Fund Balance</i>	(1,042,901)	(2,115,122)	480,812	2,595,934
<i>Fund Balance Beginning of Year</i>	28,937,354	28,937,354	28,937,354	0
Prior Year Encumbrances Appropriated	1,042,901	1,042,901	1,042,901	0
<i>Fund Balance End of Year</i>	<u>\$28,937,354</u>	<u>\$27,865,133</u>	<u>\$30,461,067</u>	<u>\$2,595,934</u>

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,853,719	\$3,855,709	\$1,990
Permissive Sales Tax	520,946	520,946	0
Intergovernmental	457,704	452,070	(5,634)
Special Assessments	20,809	20,809	0
<i>Total Revenues</i>	<u>4,853,178</u>	<u>4,849,534</u>	<u>(3,644)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	500	500	0
Capital Outlay	55,209	55,209	0
Other	71,574	71,574	0
Total General Government	<u>127,283</u>	<u>127,283</u>	<u>0</u>
Debt Service:			
Principal Retirement	7,243,643	5,827,480	1,416,163
Interest and Fiscal Charges	1,300,885	1,227,685	73,200
Issuance Costs	466,109	466,109	0
Total Debt Service	<u>9,010,637</u>	<u>7,521,274</u>	<u>1,489,363</u>
<i>Total Expenditures</i>	<u>9,137,920</u>	<u>7,648,557</u>	<u>1,489,363</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,284,742)</u>	<u>(2,799,023)</u>	<u>1,485,719</u>
Other Financing Sources (Uses)			
General Obligation Refunding Bonds Issued	6,095,000	6,095,000	0
General Obligation Bonds Issued	1,105,000	1,105,000	0
Sales Tax Anticipation Notes Issued	6,245,000	6,245,000	0
Premium on General Obligation Bonds	196,454	206,217	9,763
Premium on Sales Tax Anticipation Notes	465,369	465,369	0
Payment to Refunded Bond Escrow Account	(11,590,477)	(11,590,477)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,516,346</u>	<u>2,526,109</u>	<u>9,763</u>
<i>Net Change in Fund Balance</i>	<u>(1,768,396)</u>	<u>(272,914)</u>	<u>1,495,482</u>
<i>Fund Balance Beginning of Year</i>	<u>1,768,396</u>	<u>1,768,396</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,495,482</u>	<u>\$1,495,482</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$803,042	\$758,353	(\$44,689)
Fees, Licenses and Permits	26,000	55,655	29,655
Special Assessments	10,000	19,487	9,487
Interest	1,225	4,301	3,076
General Obligation Notes Issued	375,000	375,000	0
Premium on General Obligation Notes Issued	2,227	2,227	0
General Obligation Bonds Issued	100,000	100,000	0
Premium on General Obligation Bonds Issued	5,890	5,890	0
Other	13,726	19,274	5,548
<i>Total Revenues</i>	<u>1,337,110</u>	<u>1,340,187</u>	<u>3,077</u>
Expenses			
Materials and Supplies	54,633	50,991	3,642
Contractual Services	829,127	805,581	23,546
Other	16,222	13,776	2,446
Debt Service:			
Principal Retirement	521,582	520,644	938
Interest and Fiscal Charges	217,607	206,482	11,125
Issuance Costs	17,899	17,899	0
<i>Total Expenses</i>	<u>1,657,070</u>	<u>1,615,373</u>	<u>41,697</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	<u>(319,960)</u>	<u>(275,186)</u>	<u>44,774</u>
Payment to Refunded Bond Escrow Account	(95,218)	(95,218)	0
Transfers In	500,000	500,000	0
Transfers Out	0	(33,200)	(33,200)
<i>Total Other Financing Sources (Uses)</i>	<u>404,782</u>	<u>371,582</u>	<u>(33,200)</u>
<i>Net Change in Fund Equity</i>	84,822	96,396	11,574
<i>Fund Equity Beginning of Year</i>	297,067	297,067	0
Prior Year Encumbrances Appropriated	48,115	48,115	0
<i>Fund Equity End of Year</i>	<u>\$430,004</u>	<u>\$441,578</u>	<u>\$11,574</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,300,096	\$1,006,059	(\$294,037)
Charges for Services	24,839,803	24,741,442	(98,361)
Fees, Licenses and Permits	450,000	404,613	(45,387)
Special Assessments	200,000	228,803	28,803
Rentals	16,019	17,021	1,002
Interest	1,861	69,786	67,925
OPWC Loans Issued	911,414	527,893	(383,521)
General Obligation Notes Issued	3,000,000	3,000,000	0
Premium on General Obligation Notes	17,820	17,820	0
Other	20,500	181,410	160,910
<i>Total Revenues</i>	<u>30,757,513</u>	<u>30,194,847</u>	<u>(562,666)</u>
Expenses			
Personal Services	9,291,088	9,178,335	112,753
Materials and Supplies	1,577,313	1,515,601	61,712
Contractual Services	11,327,400	10,561,304	766,096
Capital Outlay	6,998,588	6,601,663	396,925
Other	618,120	487,676	130,444
Debt Service:			
Principal Retirement	4,915,783	4,910,783	5,000
Interest and Fiscal Charges	736,575	722,070	14,505
Issuance Costs	104,445	42,820	61,625
<i>Total Expenses</i>	<u>35,569,312</u>	<u>34,020,252</u>	<u>1,549,060</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	(4,811,799)	(3,825,405)	986,394
Transfers Out	<u>(1,840,034)</u>	<u>(740,000)</u>	<u>1,100,034</u>
<i>Net Change in Fund Equity</i>	(6,651,833)	(4,565,405)	2,086,428
<i>Fund Equity Beginning of Year</i>	19,484,291	19,484,291	0
Prior Year Encumbrances Appropriated	<u>2,676,298</u>	<u>2,676,298</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$15,508,756</u>	<u>\$17,595,184</u>	<u>\$2,086,428</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,650,000	\$11,015,518	\$365,518
Interest	0	49,965	49,965
Fees, Licenses and Permits	20,000	35,652	15,652
Fines and Forfeitures	125,000	125,246	246
Rentals and Royalties	0	21	21
Charges for Services	0	45,000	45,000
Other	306,137	854,078	547,941
<i>Total Revenues</i>	<u>11,101,137</u>	<u>12,125,480</u>	<u>1,024,343</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	116,515	114,005	2,510
Contractual Services	200	162	38
Total Prosecutor	<u>116,715</u>	<u>114,167</u>	<u>2,548</u>
Administration			
Personal Services	686,761	564,970	121,791
Materials and Supplies	13,383	13,383	0
Contractual Services	218,108	202,882	15,226
Capital Outlay	6,990	5,830	1,160
Total Administration	<u>925,242</u>	<u>787,065</u>	<u>138,177</u>
Roads			
Personal Services	6,554,118	6,040,151	513,967
Materials and Supplies	794,174	711,231	82,943
Contractual Services	380,826	366,762	14,064
Capital Outlay	41,485	39,559	1,926
Other	5,655	5,655	0
Total Roads	<u>7,776,258</u>	<u>7,163,358</u>	<u>612,900</u>
Traffic			
Materials and Supplies	94,800	74,499	20,301
Contractual Services	70,200	70,200	0
Total Traffic	<u>\$165,000</u>	<u>\$144,699</u>	<u>\$20,301</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund (continued)
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Contracts			
Materials and Supplies	\$1,478,099	\$999,649	\$478,450
Contractual Services	13,679	13,645	34
Capital Outlay	461,905	447,223	14,682
Total General Contracts	1,953,683	1,460,517	493,166
<i>Total Public Works</i>	<i>10,936,898</i>	<i>9,669,806</i>	<i>1,267,092</i>
Debt Service			
Principal Retirement	649,943	600,768	49,175
Interest and Fiscal Charges	153,465	153,465	0
Total Debt Service	803,408	754,233	49,175
<i>Total Expenditures</i>	<i>11,740,306</i>	<i>10,424,039</i>	<i>1,316,267</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(639,169)</i>	<i>1,701,441</i>	<i>2,340,610</i>
Other Financing Sources (Uses)			
Transfers In	0	17,605	17,605
Transfers Out	(1,101,452)	(1,063,767)	37,685
Total Other Financing Sources (Uses)	(1,101,452)	(1,046,162)	55,290
<i>Net Change in Fund Balance</i>	<i>(1,740,621)</i>	<i>655,279</i>	<i>2,395,900</i>
<i>Fund Balance at Beginning of Year</i>	<i>2,745,431</i>	<i>2,745,431</i>	<i>0</i>
Prior Year Encumbrances Appropriated	655,090	655,090	0
Fund Balance at End of Year	\$1,659,900	\$4,055,800	\$2,395,900

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$1,651	\$1,651
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	1,651	1,651
<i>Fund Balance Beginning of Year</i>	140,226	140,226	0
<i>Fund Balance End of Year</i>	<u>\$140,226</u>	<u>\$141,877</u>	<u>\$1,651</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,629,300	\$3,580,976	(\$48,324)
Fees, Licenses and Permits	707,980	718,212	10,232
Contributions and Donations	100	1,660	1,560
Other	78,770	74,146	(4,624)
<i>Total Revenues</i>	<u>4,416,150</u>	<u>4,374,994</u>	<u>(41,156)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,282,114	4,282,112	2
Materials and Supplies	17,146	17,036	110
Contractual Services	414,480	377,817	36,663
Capital Outlay	2,000	1,413	587
Other	974,643	869,261	105,382
<i>Total Expenditures</i>	<u>5,690,383</u>	<u>5,547,639</u>	<u>142,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,274,233)	(1,172,645)	101,588
Other Financing Sources (Uses)			
Transfers In	1,058,202	974,762	(83,440)
<i>Net Change in Fund Balance</i>	(216,031)	(197,883)	18,148
<i>Fund Balance Beginning of Year</i>	165,131	165,131	0
Prior Year Encumbrances Appropriated	52,400	52,400	0
<i>Fund Balance End of Year</i>	<u><u>\$1,500</u></u>	<u><u>\$19,648</u></u>	<u><u>\$18,148</u></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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,316,431	\$2,317,104	\$673
Expenditures			
Current:			
General Government:			
Legislative and Executive Auditor			
Personal Services	1,152,946	1,152,736	210
Materials and Supplies	28,525	25,515	3,010
Contractual Services	1,333,836	1,314,322	19,514
Capital Outlay	6,217	6,217	0
Other	38,246	38,246	0
<i>Total Expenditures</i>	2,559,770	2,537,036	22,734
<i>Excess of Revenues Over (Under) Expenditures</i>	(243,339)	(219,932)	23,407
Other Financing Sources (Uses)			
Transfers Out	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(393,339)	(369,932)	23,407
<i>Fund Balance Beginning of Year</i>	3,122,696	3,122,696	0
Prior Year Encumbrances Appropriated	142,789	142,789	0
<i>Fund Balance End of Year</i>	\$2,872,146	\$2,895,553	\$23,407

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,000	\$2,500	\$500
Fees, Licenses and Permits	489,000	544,717	55,717
Fines and Forfeitures	109,100	111,872	2,772
Charges for Services	49,733	52,507	2,774
Rents and Royalties	0	8,184	8,184
Contributions and Donations	1,000	2,275	1,275
Other	0	167	167
<i>Total Revenues</i>	<u>650,833</u>	<u>722,222</u>	<u>71,389</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	560,107	529,632	30,475
Materials and Supplies	43,139	36,037	7,102
Contractual Supplies	47,171	38,634	8,537
Capital Outlay	16,076	15,523	553
Other	45,879	45,646	233
<i>Total Expenditures</i>	<u>712,372</u>	<u>665,472</u>	<u>46,900</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(61,539)	56,750	118,289
Other Financing Sources (Uses)			
Transfers Out	(172,568)	(161,727)	10,841
<i>Net Change in Fund Balance</i>	(234,107)	(104,977)	129,130
<i>Fund Balance Beginning of Year</i>	397,432	397,432	0
Prior Year Encumbrances Appropriated	16,492	16,492	0
<i>Fund Balance End of Year</i>	<u>\$179,817</u>	<u>\$308,947</u>	<u>\$129,130</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$429,599	\$448,499	\$18,900
Charges for Services	228,804	229,306	502
Other	212,514	215,406	2,892
<i>Total Revenues</i>	<u>870,917</u>	<u>893,211</u>	<u>22,294</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	705,902	689,579	16,323
Materials and Supplies	5,745	4,617	1,128
Contractual Services	278,914	264,558	14,356
Other	129	129	0
<i>Total Expenditures</i>	<u>990,690</u>	<u>958,883</u>	<u>31,807</u>
<i>Net Change in Fund Balance</i>	(119,773)	(65,672)	54,101
<i>Fund Balance Beginning of Year</i>	320,307	320,307	0
Prior Year Encumbrances Appropriated	<u>3,332</u>	<u>3,332</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$203,866</u></u>	<u><u>\$257,967</u></u>	<u><u>\$54,101</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,932,956	\$2,127,579	\$194,623
Other	35,000	4,957	(30,043)
<i>Total Revenues</i>	<u>1,967,956</u>	<u>2,132,536</u>	<u>164,580</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	197,493	197,493	0
Contractual Supplies	116,453	116,000	453
Other	37,053	37,053	0
Total Administration	<u>350,999</u>	<u>350,546</u>	<u>453</u>
Plant Implementation			
Personal Services	436,340	429,765	6,575
Materials and Supplies	31,989	17,261	14,728
Contractual Services	1,429,308	1,429,308	0
Capital Outlay	45,404	45,404	0
Total Plant Implementation	<u>1,943,041</u>	<u>1,921,738</u>	<u>21,303</u>
Health Department Enforcement			
Contractual Services	2,488	2,488	0
County Assistance			
Personal Services	48,000	45,001	2,999
Contractual Services	71,534	71,534	0
Total County Assistance	<u>119,534</u>	<u>116,535</u>	<u>2,999</u>
Well Testing			
Contractual Services	41,411	0	41,411
<i>Total Expenditures</i>	<u>2,457,473</u>	<u>2,391,307</u>	<u>66,166</u>
<i>Net Change in Fund Balance</i>	(489,517)	(258,771)	230,746
<i>Fund Balance Beginning of Year</i>	321,620	321,620	0
Prior Year Encumbrances Appropriated	<u>140,769</u>	<u>140,769</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$27,128)</u></u>	<u><u>\$203,618</u></u>	<u><u>\$230,746</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,639,106	\$3,639,106	\$0
Intergovernmental	2,033,485	2,033,485	0
Other	150,814	150,814	0
<i>Total Revenues</i>	<u>5,823,405</u>	<u>5,823,405</u>	<u>0</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	888,416	873,689	14,727
Materials and Supplies	17,872	11,931	5,941
Contractual Services	5,965,967	5,205,882	760,085
Capital Outlay	10,550	10,281	269
Other	269,000	132,144	136,856
<i>Total Expenditures</i>	<u>7,151,805</u>	<u>6,233,927</u>	<u>917,878</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,328,400)</u>	<u>(410,522)</u>	<u>917,878</u>
Other Financing Sources (Uses)			
Transfers In	257,945	257,945	0
Transfers Out	(125,634)	(125,634)	0
<i>Total Other Financing Sources (Uses)</i>	<u>132,311</u>	<u>132,311</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,196,089)	(278,211)	917,878
<i>Fund Balance Beginning of Year</i>	<u>7,022,249</u>	<u>7,022,249</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,826,160</u></u>	<u><u>\$6,744,038</u></u>	<u><u>\$917,878</u></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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$4,598	\$4,598
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	4,598	4,598
<i>Fund Balance Beginning of Year</i>	78,797	78,797	0
<i>Fund Balance End of Year</i>	\$78,797	\$83,395	\$4,598

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$32,838	\$32,838	\$0
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	67,500	15,948	51,552
<i>Net Change in Fund Balance</i>	(34,662)	16,890	51,552
<i>Fund Balance Beginning of Year</i>	501,944	501,944	0
<i>Fund Balance End of Year</i>	\$467,282	\$518,834	\$51,552

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$110,000	\$123,177	\$13,177
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	22,700	16,294	6,406
Contractual Services	44,429	37,561	6,868
Capital Outlay	18,994	16,505	2,489
<i>Total Expenditures</i>	86,123	70,360	15,763
<i>Excess of Revenues Over (Under) Expenditures</i>	23,877	52,817	28,940
Other Financing Sources (Uses)			
Transfers Out	(9,820)	(9,820)	0
<i>Net Change in Fund Balance</i>	14,057	42,997	28,940
<i>Fund Balance Beginning of Year</i>	301,094	301,094	0
Prior Year Encumbrances Appropriated	699	699	0
<i>Fund Balance End of Year</i>	\$315,850	\$344,790	\$28,940

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$513,233	\$513,233	\$0
Special Assessments	285,000	284,820	(180)
<i>Total Revenues</i>	<u>798,233</u>	<u>798,053</u>	<u>(180)</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	78,922	78,624	298
Materials and Supplies	2,204	2,204	0
Contractual Services	1,151,294	1,151,294	0
Capital Outlay	204,346	67,250	137,096
Other	37,678	37,678	0
<i>Total Expenditures</i>	<u>1,474,444</u>	<u>1,337,050</u>	<u>137,394</u>
<i>Net Change in Fund Balance</i>	(676,211)	(538,997)	137,214
<i>Fund Balance Beginning of Year</i>	1,294,361	1,294,361	0
Prior Year Encumbrances Appropriated	128,585	128,585	0
<i>Fund Balance End of Year</i>	<u><u>\$746,735</u></u>	<u><u>\$883,949</u></u>	<u><u>\$137,214</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$195,000	\$201,535	\$6,535
Other	0	6,929	6,929
<i>Total Revenues</i>	<u>195,000</u>	<u>208,464</u>	<u>13,464</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	93,804	91,125	2,679
Materials and Supplies	13,886	1,924	11,962
Contractual Services	17,815	11,444	6,371
Capital Outlay	3,000	0	3,000
<i>Total Expenditures</i>	<u>128,505</u>	<u>104,493</u>	<u>24,012</u>
<i>Net Change in Fund Balance</i>	66,495	103,971	37,476
<i>Fund Balance Beginning of Year</i>	1,837,302	1,837,302	0
Prior Year Encumbrances Appropriated	<u>4,702</u>	<u>4,702</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,908,499</u></u>	<u><u>\$1,945,975</u></u>	<u><u>\$37,476</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$11,550	\$11,550	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	11,550	11,550	0
<i>Fund Balance Beginning of Year</i>	43,050	43,050	0
<i>Fund Balance End of Year</i>	<u>\$54,600</u>	<u>\$54,600</u>	<u>\$0</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$910,786	\$949,339	\$38,553
Fines and Forfeitures	40,689	47,147	6,458
<i>Total Revenues</i>	<u>951,475</u>	<u>996,486</u>	<u>45,011</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	27,690	21,969	5,721
Materials and Supplies	70,064	38,207	31,857
Contractual Services	636,106	552,453	83,653
Capital Outlay	73,235	73,235	0
Other	740	740	0
<i>Total Expenditures</i>	<u>807,835</u>	<u>686,604</u>	<u>121,231</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	143,640	309,882	166,242
Other Financing Sources (Uses)			
Transfers Out	(100,963)	(100,963)	0
<i>Net Change in Fund Balance</i>	42,677	208,919	166,242
<i>Fund Balance Beginning of Year</i>	3,001,988	3,001,988	0
Prior Year Encumbrances Appropriated	140,324	140,324	0
<i>Fund Balance End of Year</i>	<u><u>\$3,184,989</u></u>	<u><u>\$3,351,231</u></u>	<u><u>\$166,242</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, 2016

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$13,356,886	\$10,658,456	(\$2,698,430)
Fees, Licenses and Permits	5,000	680	(4,320)
Charges for Services	30,065	3,105	(26,960)
Other	39,012	87,910	48,898
<i>Total Revenues</i>	<u>13,430,963</u>	<u>10,750,151</u>	<u>(2,680,812)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	604,598	558,611	45,987
Materials and Supplies	6,764	6,764	0
Contractual Services	3,864,766	3,504,426	360,340
Capital Outlay	571,559	468,980	102,579
Other	467	467	0
Total Commissioners	<u>5,048,154</u>	<u>4,539,248</u>	<u>508,906</u>
Prosecutor			
Personal Services	302,522	297,078	5,444
Materials and Supplies	3,232	2,765	467
Contractual Services	2,800	750	2,050
Capital Outlay	5,911	5,911	0
Other	181	72	109
Total Prosecutor	<u>314,646</u>	<u>306,576</u>	<u>8,070</u>
Board of Elections			
Other	16,655	16,655	0
<i>Total Legislative and Executive</i>	<u>5,379,455</u>	<u>4,862,479</u>	<u>516,976</u>
Judicial:			
Juvenile Justice Court			
Personal Services	1,899,787	1,700,108	199,679
Materials and Supplies	187,278	53,112	134,166
Contractual Supplies	688,817	527,168	161,649
Capital Outlay	25,568	25,568	0
Other	8,706	8,706	0
Total Juvenile Justice Court	<u>2,810,156</u>	<u>2,314,662</u>	<u>495,494</u>
Domestic Relations Court			
Personal Services	69,728	47,858	21,870
Materials and Supplies	3,105	2,037	1,068
Contractual Supplies	2,969	2,380	589
Capital Outlay	4,198	3,487	711
Total Domestic Relations Court	<u>\$80,000</u>	<u>\$55,762</u>	<u>\$24,238</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, 2016

	Final	Actual	Variance with Final Budget Positive (Negative)
Common Pleas Court			
Personal Services	\$28,116	\$14,058	\$14,058
Capital Outlay	116,625	110,844	5,781
Other	14,058	14,058	0
Total Common Pleas Court	158,799	138,960	19,839
<i>Total Judicial</i>	<i>3,048,955</i>	<i>2,509,384</i>	<i>539,571</i>
<i>Total General Government</i>	<i>8,428,410</i>	<i>7,371,863</i>	<i>1,056,547</i>
Public Safety:			
Sheriff Grants			
Personal Services	171,171	124,765	46,406
Materials and Supplies	8,295	6,735	1,560
Contractual Services	1,500	1,285	215
Capital Outlay	57,383	57,382	1
Other	14,000	13,998	2
Total Public Safety	252,349	204,165	48,184
Health:			
Solid Waste Grants			
Materials and Supplies	18,507	15,996	2,511
Contractual Services	22,334	19,077	3,257
Total Solid Waste Grants	40,841	35,073	5,768
Developmental Disabilities Board Grants			
Personal Services	239,822	239,818	4
Mental Health & Recovery Board			
Contractual Services	4,723,542	3,099,457	1,624,085
Total Health	5,004,205	3,374,348	1,629,857
Total Expenditures	13,684,964	10,950,376	2,734,588
Excess of Revenues			
<i>Over (Under) Expenditures</i>	<i>(254,001)</i>	<i>(200,225)</i>	<i>53,776</i>
Other Financing Sources (Uses)			
Advances In	0	755,329	755,329
Advances Out	0	(246,957)	(246,957)
Transfers In	129,885	168,124	38,239
Transfers Out	(288,319)	(257,945)	30,374
Total Other Financing Sources (Uses)	(158,434)	418,551	576,985
Net Change in Fund Balance	(412,435)	218,326	630,761
Fund Balance Beginning of Year	754,077	754,077	0
Prior Year Encumbrances Appropriated	401,179	401,179	0
Fund Balance End of Year	\$742,821	\$1,373,582	\$630,761

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$3,700	\$3,860	\$160
Fines and Forfeitures	517,475	516,902	(573)
Charges for Services	1,500	2,012	512
Other	0	10	10
<i>Total Revenues</i>	<u>522,675</u>	<u>522,784</u>	<u>109</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	246,242	207,485	38,757
Materials and Supplies	4,200	3,959	241
Contractual Services	416,158	404,416	11,742
Capital Outlay	1,890	1,670	220
<i>Total Expenditures</i>	<u>668,490</u>	<u>617,530</u>	<u>50,960</u>
<i>Net Change in Fund Balance</i>	(145,815)	(94,746)	51,069
<i>Fund Balance Beginning of Year</i>	<u>205,570</u>	<u>205,570</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$59,755</u></u>	<u><u>\$110,824</u></u>	<u><u>\$51,069</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	347,636	347,634	2
Materials and Supplies	2,527	2,527	0
Contractual Services	109,169	109,169	0
Capital Outlay	35,784	33,313	2,471
Total General Government	495,116	492,643	2,473
Debt Service:			
Principal Retirement	90,000	90,000	0
Interest and Fiscal Charges	1,800	1,800	0
Total Debt Service	91,800	91,800	0
<i>Total Expenditures</i>	586,916	584,443	2,473
<i>Excess of Revenues Over (Under) Expenditures</i>	(586,916)	(584,443)	2,473
Other Financing Sources (Uses)			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(86,916)	(84,443)	2,473
<i>Fund Balance Beginning of Year</i>	56,796	56,796	0
Prior Year Encumbrances Appropriated	31,194	31,194	0
<i>Fund Balance End of Year</i>	\$1,074	\$3,547	\$2,473

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$506,621	\$541,716	\$35,095
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	147,994	147,802	192
Materials and Supplies	39,338	7,502	31,836
Contractual Services	701,662	519,195	182,467
Capital Outlay	8,068	3,121	4,947
Other	50,255	28,203	22,052
<i>Total Expenditures</i>	947,317	705,823	241,494
<i>Net Change in Fund Balance</i>	(440,696)	(164,107)	276,589
<i>Fund Balance Beginning of Year</i>	751,037	751,037	0
Prior Year Encumbrances Appropriated	91,554	91,554	0
<i>Fund Balance End of Year</i>	\$401,895	\$678,484	\$276,589

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$348,077	\$354,132	\$6,055
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	226,040	225,211	829
Materials and Supplies	10,000	8,027	1,973
Contractual Services	182,267	173,823	8,444
Capital Outlay	9,666	9,666	0
<i>Total Expenditures</i>	427,973	416,727	11,246
<i>Net Change in Fund Balance</i>	(79,896)	(62,595)	17,301
<i>Fund Balance Beginning of Year</i>	191,914	191,914	0
Prior Year Encumbrances Appropriated	12,188	12,188	0
<i>Fund Balance End of Year</i>	\$124,206	\$141,507	\$17,301

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$40	\$40
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Contractual Services	250	207	43
<i>Net Change in Fund Balance</i>	(250)	(167)	83
<i>Fund Balance Beginning of Year</i>	22,376	22,376	0
<i>Fund Balance End of Year</i>	\$22,126	\$22,209	\$83

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$976,968	\$977,476	\$508
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,090,800	1,031,614	59,186
Materials and Supplies	7,816	4,344	3,472
Contractual Services	1,384	1,384	0
Capital Outlay	4,500	0	4,500
<i>Total Expenditures</i>	1,104,500	1,037,342	67,158
<i>Excess of Revenues Over (Under) Expenditures</i>	(127,532)	(59,866)	67,666
Other Financing Sources (Uses)			
Transfers In	70,000	70,000	0
<i>Net Change in Fund Balance</i>	(57,532)	10,134	67,666
<i>Fund Balance Beginning of Year</i>	291,064	291,064	0
<i>Fund Balance End of Year</i>	\$233,532	\$301,198	\$67,666

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$21,370	\$21,370	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	309	0	309
Contractual Services	21,764	12,487	9,277
Capital Outlay	747	747	0
<i>Total Expenditures</i>	22,820	13,234	9,586
<i>Net Change in Fund Balance</i>	(1,450)	8,136	9,586
<i>Fund Balance Beginning of Year</i>	9,538	9,538	0
Prior Year Encumbrances Appropriated	820	820	0
<i>Fund Balance End of Year</i>	\$8,908	\$18,494	\$9,586

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$105,000	\$106,750	\$1,750
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	73,568	65,507	8,061
Contractual Services	3,778	3,595	183
<i>Total Expenditures</i>	77,346	69,102	8,244
<i>Net Change in Fund Balance</i>	27,654	37,648	9,994
<i>Fund Balance Beginning of Year</i>	75,069	75,069	0
<i>Fund Balance End of Year</i>	\$102,723	\$112,717	\$9,994

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,200	\$4,200	\$0
Other	13,513	13,513	0
<i>Total Revenues</i>	<u>17,713</u>	<u>17,713</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	500	243	257
Materials and Supplies	30,345	30,345	0
Contractual Services	14,997	11,473	3,524
Capital Outlay	13,200	6,358	6,842
Other	6,000	5,524	476
<i>Total Expenditures</i>	<u>65,042</u>	<u>53,943</u>	<u>11,099</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,329)	(36,230)	11,099
Other Financing Sources (Uses)			
Transfers In	35,883	35,882	(1)
<i>Net Change in Fund Balance</i>	(11,446)	(348)	11,098
<i>Fund Balance Beginning of Year</i>	66,594	66,594	0
Prior Year Encumbrances Appropriated	3,804	3,804	0
<i>Fund Balance End of Year</i>	<u><u>\$58,952</u></u>	<u><u>\$70,050</u></u>	<u><u>\$11,098</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,540,842	\$1,540,842	\$0
Other	3,052	3,052	0
<i>Total Revenues</i>	<u>1,543,894</u>	<u>1,543,894</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	974,444	960,857	13,587
Materials and Supplies	22,450	12,654	9,796
Contractual Services	125,108	107,199	17,909
Capital Outlay	11,692	6,012	5,680
Other	672	672	0
Total Title Administration	<u>1,134,366</u>	<u>1,087,394</u>	<u>46,972</u>
Security Deposits			
Personal Services	84,358	82,388	1,970
Contractual Services	104	104	0
Total Security Deposits	<u>84,462</u>	<u>82,492</u>	<u>1,970</u>
<i>Total Expenditures</i>	<u>1,218,828</u>	<u>1,169,886</u>	<u>48,942</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	325,066	374,008	48,942
Other Financing Sources (Uses)			
Transfers Out	(400,000)	(400,000)	0
<i>Net Change in Fund Balance</i>	(74,934)	(25,992)	48,942
<i>Fund Balance Beginning of Year</i>	1,201,978	1,201,978	0
Prior Year Encumbrances Appropriated	762	762	0
<i>Fund Balance End of Year</i>	<u>\$1,127,806</u>	<u>\$1,176,748</u>	<u>\$48,942</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$113,542	\$113,542	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	3,200	1,532	1,668
Contractual Services	422,250	367,862	54,388
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	435,450	369,394	66,056
<i>Net Change in Fund Balance</i>	(321,908)	(255,852)	66,056
<i>Fund Balance Beginning of Year</i>	448,168	448,168	0
Prior Year Encumbrances Appropriated	3,781	3,781	0
<i>Fund Balance End of Year</i>	\$130,041	\$196,097	\$66,056

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$625	\$625
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	250	32	218
<i>Net Change in Fund Balance</i>	(250)	593	843
<i>Fund Balance Beginning of Year</i>	51,179	51,179	0
<i>Fund Balance End of Year</i>	\$50,929	\$51,772	\$843

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community and Economic Development Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$192,107	\$202,690	\$10,583
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	237,687	237,687	0
Materials and Supplies	200	102	98
Contractual Services	3,289	1,806	1,483
<i>Total Expenditures</i>	241,176	239,595	1,581
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,069)	(36,905)	12,164
Other Financing Sources (Uses)			
Transfers In	40,000	50,000	10,000
<i>Net Change in Fund Balance</i>	(9,069)	13,095	22,164
<i>Fund Balance Beginning of Year</i>	19,836	19,836	0
<i>Fund Balance End of Year</i>	\$10,767	\$32,931	\$22,164

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$24,104	\$0	(\$24,104)
Expenditures			
Current:			
General Government:			
Judicial			
Commissioners			
Personal Services	28,003	28,003	0
Materials and Supplies	655	629	26
Contractual Services	8,000	8,000	0
<i>Total Expenditures</i>	36,658	36,632	26
<i>Net Change in Fund Balance</i>	(12,554)	(36,632)	(24,078)
<i>Fund Balance Beginning of Year</i>	4,554	4,554	0
Prior Year Encumbrances Appropriated	48,000	48,000	0
<i>Fund Balance End of Year</i>	\$40,000	\$15,922	(\$24,078)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Judicial			
Probate Court Security			
Contractual Services	1,062	1,062	0
<i>Net Change in Fund Balance</i>	(1,062)	(1,062)	0
<i>Fund Balance Beginning of Year</i>	1,062	1,062	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,960,090	\$2,799,117	(\$3,160,973)
Interest	1,565	4,219	2,654
<i>Total Revenues</i>	5,961,655	2,803,336	(3,158,319)
Expenditures			
Capital Outlay	7,911,336	4,277,466	3,633,870
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,949,681)	(1,474,130)	475,551
Other Financing Sources (Uses)			
OPWC Loans Issued	280,673	280,673	0
Transfers In	1,361,553	913,767	(447,786)
<i>Total Other Financing Sources (Uses)</i>	1,642,226	1,194,440	(447,786)
<i>Net Change in Fund Balance</i>	(307,455)	(279,690)	27,765
<i>Fund Balance Beginning of Year</i>	273,267	273,267	0
Prior Year Encumbrances Appropriated	53,490	53,490	0
<i>Fund Balance End of Year</i>	\$19,302	\$47,067	\$27,765

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$1,915	\$119,779	\$117,864
Payments in Lieu of Taxes	609,135	609,135	0
Contributions and Donations	38,523	12,600	(25,923)
Other	65,000	69,950	4,950
<i>Total Revenues</i>	<u>714,573</u>	<u>811,464</u>	<u>96,891</u>
Expenditures			
Capital Outlay	11,148,765	9,673,232	1,475,533
Debt Service:			
Interest and Fiscal Charges	84,641	23,335	61,306
<i>Total Expenditures</i>	<u>11,233,406</u>	<u>9,696,567</u>	<u>1,536,839</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,518,833)</u>	<u>(8,885,103)</u>	<u>1,633,730</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	2,105,000	2,105,000	0
Bond Anticipation Notes Issued	755,000	755,000	0
Sales Tax Anticipation Notes Issued	1,190,000	1,190,000	0
Transfers In	461,016	471,054	10,038
<i>Total Other Financing Sources (Uses)</i>	<u>4,511,016</u>	<u>4,521,054</u>	<u>10,038</u>
<i>Net Change in Fund Balance</i>	(6,007,817)	(4,364,049)	1,643,768
<i>Fund Balance Beginning of Year</i>	7,891,513	7,891,513	0
Prior Year Encumbrances Appropriated	4,591,337	4,591,337	0
<i>Fund Balance End of Year</i>	<u><u>\$6,475,033</u></u>	<u><u>\$8,118,801</u></u>	<u><u>\$1,643,768</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Vehicle Maintenance Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$332,294	\$315,733	(\$16,561)
Expenses			
Materials and Supplies	331,943	330,336	1,607
Contractual Services	6,090	3,840	2,250
Other	20,000	18,957	1,043
<i>Total Expenses</i>	358,033	353,133	4,900
<i>Net Change in Fund Equity</i>	(25,739)	(37,400)	(11,661)
<i>Fund Equity Beginning of Year</i>	13,705	13,705	0
Prior Year Encumbrances Appropriated	43,151	43,151	0
<i>Fund Equity End of Year</i>	\$31,117	\$19,456	(\$11,661)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,050,012	\$2,050,012	\$0
Expenses			
Personal Services	88,765	88,765	0
Contractual Services	1,195,495	1,129,874	65,621
Claims	616,840	616,840	0
<i>Total Expenses</i>	1,901,100	1,835,479	65,621
<i>Net Change in Fund Equity</i>	148,912	214,533	65,621
<i>Fund Equity Beginning of Year</i>	3,209,320	3,209,320	0
Prior Year Encumbrances Appropriated	2,987	2,987	0
<i>Fund Equity End of Year</i>	\$3,361,219	\$3,426,840	\$65,621

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$96,479	\$96,479	\$0
Charges for Services	24,147,963	24,147,963	0
General Obligation Bonds Issued	3,425,000	3,425,000	0
Other	160,515	160,515	0
<i>Total Revenues</i>	<u>27,829,957</u>	<u>27,829,957</u>	<u>0</u>
Expenses			
Personal Services	78,565	78,565	0
Contractual Services	4,456,927	1,730,983	2,725,944
Claims	20,217,008	20,217,008	0
Debt Service:			
Principal Retirement	160,000	160,000	0
Interest and Fiscal Charges	93,978	93,978	0
Issuance Costs	91,972	91,972	0
<i>Total Expenses</i>	<u>25,098,450</u>	<u>22,372,506</u>	<u>2,725,944</u>
<i>Excess of Revenues Over (Under) Expenses</i>	2,731,507	5,457,451	2,725,944
Other Financing Sources			
Payment to Refunded Bond Escrow Account	(3,333,028)	(3,333,028)	0
<i>Net Change in Fund Equity</i>	(601,521)	2,124,423	2,725,944
<i>Fund Equity Beginning of Year</i>	1,649,886	1,649,886	0
Prior Year Encumbrances Appropriated	4,819	4,819	0
<i>Fund Equity End of Year</i>	<u>\$1,053,184</u>	<u>\$3,779,128</u>	<u>\$2,725,944</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone/Data Board Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$471,245	\$441,116	(\$30,129)
Expenses			
Contractual Services	502,781	458,469	44,312
<i>Net Change in Fund Equity</i>	(31,536)	(17,353)	14,183
<i>Fund Deficit Beginning of Year</i>	(6,244)	(6,244)	0
Prior Year Encumbrances Appropriated	40,208	40,208	0
<i>Fund Equity End of Year</i>	<u>\$2,428</u>	<u>\$16,611</u>	<u>\$14,183</u>

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Statistical Section



St. Elizabeth's Hospital
St. Elizabeth's Hospital

Boardman Campus

Statistical Section

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

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

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

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

	2016	2015	2014(1)	2013(1)
Governmental Activities				
Net Investment in Capital Assets	\$101,977,095	\$104,880,283	\$102,647,200	\$100,693,379
Restricted:				
Capital Projects	10,836,930	12,761,249	15,223,440	16,482,068
Debt Service	0	0	0	0
Public Safety	7,961,489	8,579,315	2,316,308	2,031,458
Public Works	8,818,505	6,933,355	7,337,863	7,376,307
Health Services	41,709,134	40,009,775	36,791,140	34,303,503
Human Services	10,767,496	7,572,604	6,589,182	6,742,989
General Government	19,481,780	18,828,696	15,260,442	17,137,100
Unclaimed Monies	453,252	564,542	421,086	450,507
Unrestricted (Deficit)	(46,793,739)	(49,417,148)	(45,917,743)	11,230,770
<i>Total Governmental Activities Net Position</i>	<u>155,211,942</u>	<u>150,712,671</u>	<u>140,668,918</u>	<u>196,448,081</u>
Business Type - Activities				
Net Investment in Capital Assets	60,831,136	59,124,842	60,998,456	55,414,313
Restricted:				
Debt Service	10,824,964	10,532,612	11,741,157	11,384,862
Unrestricted	7,503,256	10,020,817	7,323,762	15,724,414
<i>Total Business-Type Activities Net Position</i>	<u>79,159,356</u>	<u>79,678,271</u>	<u>80,063,375</u>	<u>82,523,589</u>
Primary Government				
Net Investment in Capital Assets	162,808,231	164,005,125	163,645,656	156,107,692
Restricted	110,853,550	105,782,148	95,680,618	95,908,794
Unrestricted (Deficit)	(39,290,483)	(39,396,331)	(38,593,981)	26,955,184
<i>Total Primary Government Net Position</i>	<u>\$234,371,298</u>	<u>\$230,390,942</u>	<u>\$220,732,293</u>	<u>\$278,971,670</u>

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

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

2012(1)	2011	2010	2009	2008	2007
\$102,251,744	\$105,436,457	\$103,800,107	\$105,837,357	\$99,878,395	\$98,620,826
15,988,064	21,405,318	21,194,406	16,287,858	22,761,215	16,960,601
0	0	0	0	0	0
1,542,631	3,116,336	2,667,985	1,971,754	3,112,803	4,278,418
6,278,575	6,913,979	6,125,209	5,035,422	5,823,098	6,808,474
34,592,025	30,666,928	29,184,576	22,272,037	18,361,751	16,239,233
7,067,963	7,613,780	8,828,195	6,264,431	8,249,125	7,337,541
15,257,143	19,603,535	19,608,309	24,302,480	16,175,561	14,322,906
0	0	0	0	0	0
11,760,418	6,643,075	3,169,362	7,400,652	11,275,591	12,129,079
194,738,563	201,399,408	194,578,149	189,371,991	185,637,539	176,697,078
53,320,745	50,114,060	48,144,464	50,293,677	52,803,955	52,975,471
11,877,870	14,872,863	15,250,948	7,162,067	5,720,826	0
17,062,549	17,300,292	17,512,055	21,534,050	18,836,245	21,912,343
82,261,164	82,287,215	80,907,467	78,989,794	77,361,026	74,887,814
155,572,489	155,550,517	151,944,571	156,131,034	152,682,350	151,596,297
92,604,271	104,192,739	102,859,628	83,296,049	80,204,379	65,947,173
28,822,967	23,943,367	20,681,417	28,934,702	30,111,836	34,041,422
\$276,999,727	\$283,686,623	\$275,485,616	\$268,361,785	\$262,998,565	\$251,584,892

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

	2016	2015	2014	2013
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$7,142,290	\$7,177,799	\$6,738,883	\$6,767,123
Judicial	7,398,544	7,021,990	5,568,575	5,662,224
Public Safety	2,878,129	3,925,795	5,852,721	5,870,710
Public Works	204,052	201,515	402,778	213,278
Health	4,034,424	4,425,387	4,798,664	4,498,260
Human Services	2,031,879	1,894,829	1,884,021	1,883,573
Total Charges for Services and Assessments	23,689,318	24,647,315	25,245,642	24,895,168
Operating Grants and Contributions	65,366,347	65,156,016	62,141,088	61,410,982
Capital Grants	2,639,816	4,985,488	4,177,023	2,505,708
<i>Total Governmental Activities Program Revenue</i>	<u>91,695,481</u>	<u>94,788,819</u>	<u>91,563,753</u>	<u>88,811,858</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	790,407	681,419	628,692	525,149
Mahoning County Sewer	24,896,477	23,576,438	22,819,113	20,608,295
Total Charges for Services and Assessments	25,686,884	24,257,857	23,447,805	21,133,444
Capital Grants and Contributions	1,006,059	1,326,036	816,222	933,776
<i>Total Business-Type Activities Program Revenue</i>	<u>26,692,943</u>	<u>25,583,893</u>	<u>24,264,027</u>	<u>22,067,220</u>
<i>Total Primary Government Program Revenues</i>	<u>\$118,388,424</u>	<u>\$120,372,712</u>	<u>\$115,827,780</u>	<u>\$110,879,078</u>

2012	2011	2010	2009	2008	2007
\$5,942,694	\$6,138,992	\$5,868,142	\$5,858,412	\$6,674,076	\$6,794,602
5,496,605	5,738,234	5,618,604	5,275,306	5,089,139	5,176,449
5,154,194	4,527,870	4,709,310	4,296,566	4,621,657	4,711,308
159,737	170,932	144,868	180,907	167,456	147,766
4,695,655	4,787,038	4,977,960	3,501,479	3,572,698	3,377,824
1,765,741	1,934,935	1,741,689	1,857,974	2,345,758	2,775,833
23,214,626	23,298,001	23,060,573	20,970,644	22,470,784	22,983,782
72,408,390	78,695,348	87,111,613	101,408,097	101,242,335	98,249,665
6,399,688	5,260,990	3,056,458	2,221,132	7,311,710	4,352,369
102,022,704	107,254,339	113,228,644	124,599,873	131,024,829	125,585,816
472,744	433,795	542,440	496,189	600,801	609,294
20,611,234	21,132,254	20,635,860	23,348,025	22,477,223	21,157,386
21,083,978	21,566,049	21,178,300	23,844,214	23,078,024	21,766,680
1,021,992	1,722,636	1,997,482	748,452	1,764,162	4,044,063
22,105,970	23,288,685	23,175,782	24,592,666	24,842,186	25,810,743
\$124,128,674	\$130,543,024	\$136,404,426	\$149,192,539	\$155,867,015	\$151,396,559

(continued)

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

	2016	2015	2014	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$23,990,469	\$23,050,539	\$28,900,811	\$27,035,225
Judicial	24,310,698	23,075,087	22,249,706	20,946,103
Public Safety	34,381,681	31,088,021	25,656,854	23,793,549
Public Works	15,480,125	14,205,410	14,147,583	12,640,556
Health	38,370,842	37,031,027	37,970,439	36,155,871
Human Services	41,123,931	39,850,859	39,560,161	37,781,584
Interest and Fiscal Charges	1,423,096	1,899,467	1,892,225	2,166,770
<i>Total Governmental Activities Expenses</i>	<u>179,080,842</u>	<u>170,200,410</u>	<u>170,377,779</u>	<u>160,519,658</u>
Business-Type Activities:				
Mahoning County Water	1,496,075	1,621,113	1,334,615	1,276,542
Mahoning County Sewer	25,717,354	24,440,240	21,567,811	20,561,245
<i>Total Business-Type Activities Expenses</i>	<u>27,213,429</u>	<u>26,061,353</u>	<u>22,902,426</u>	<u>21,837,787</u>
<i>Total Primary Government Program Expenses</i>	<u>206,294,271</u>	<u>196,261,763</u>	<u>193,280,205</u>	<u>182,357,445</u>
Net (Expense)/Revenue				
Governmental Activities	(87,385,361)	(75,411,591)	(78,814,026)	(71,707,800)
Business-Type Activities	(520,486)	(477,460)	1,361,601	229,433
<i>Total Primary Government Net Expense</i>	<u>(\$87,905,847)</u>	<u>(\$75,889,051)</u>	<u>(\$77,452,425)</u>	<u>(\$71,478,367)</u>

2012	2011	2010	2009	2008	2007
\$25,890,863	\$27,519,947	\$25,322,205	\$25,975,485	\$29,183,996	\$27,134,283
20,087,881	20,253,413	20,051,505	20,816,554	19,254,381	17,804,933
25,488,019	22,455,341	21,803,392	24,421,449	29,504,632	27,231,250
21,596,642	13,543,364	13,462,169	15,292,168	14,685,409	14,998,726
47,472,081	50,833,349	53,158,099	48,815,843	50,853,600	52,222,975
36,691,886	38,508,481	45,491,138	56,211,415	58,606,298	62,040,227
2,310,764	2,349,871	1,896,879	2,154,822	1,950,950	1,649,024
179,538,136	175,463,766	181,185,387	193,687,736	204,039,266	203,081,418
1,860,851	1,286,544	1,959,933	1,865,509	1,070,675	824,905
21,332,223	21,192,217	19,830,300	22,197,325	22,431,584	18,774,590
23,193,074	22,478,761	21,790,233	24,062,834	23,502,259	19,599,495
202,731,210	197,942,527	202,975,620	217,750,570	227,541,525	222,680,913
(77,515,432)	(68,209,427)	(67,956,743)	(69,087,863)	(73,014,437)	(77,495,602)
(1,087,104)	809,924	1,385,549	529,832	1,339,927	6,211,248
(\$78,602,536)	(\$67,399,503)	(\$66,571,194)	(\$68,558,031)	(\$71,674,510)	(\$71,284,354)

(continued)

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

	2016	2015	2014	2013
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$3,662,630	\$1,986,258	\$3,017,749	\$5,297,879
General Obligation Bond Retirement	4,048,256	3,792,671	3,975,496	1,515,889
Children Services Board	8,599,799	8,490,515	4,952,827	4,869,189
Board of Developmental Disabilities	15,237,989	14,223,631	13,898,401	13,691,556
Board of Mental Health	3,822,813	3,567,489	3,482,494	3,429,022
Sales Tax Levied for:				
General Purposes	17,001,113	34,186,420	33,297,009	30,438,298
Criminal and Administrative Justice	26,525,325	5,484,247	0	0
General Obligation Bond Retirement	433,141	1,758,561	840,000	1,400,000
Buildings and Equipment	274,184	0	0	0
Grants and Entitlements not Restricted to Specific Programs	5,612,066	5,751,011	6,622,413	6,783,824
Conveyance Taxes	1,902,728	1,940,022	1,782,152	1,853,653
Interest	457,598	977,013	436,809	180,089
Payment in Lieu of Taxes	609,135	0	0	0
Gain on Sale of Capital Assets	30,377	0	0	0
Other	3,394,278	3,085,506	4,259,245	3,655,919
Transfers	273,200	212,000	212,000	302,000
<i>Total Governmental Activities</i>	<u>91,884,632</u>	<u>85,455,344</u>	<u>76,776,595</u>	<u>73,417,318</u>
Business-Type Activities:				
Interest	74,087	50,311	39,351	76,827
Gain on Sale of Capital Assets	0	0	0	9,150
Other	200,684	254,045	471,945	249,015
Transfers	(273,200)	(212,000)	(212,000)	(302,000)
<i>Total Business-Type Activities</i>	<u>1,571</u>	<u>92,356</u>	<u>299,296</u>	<u>32,992</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>91,886,203</u>	<u>85,547,700</u>	<u>77,075,891</u>	<u>73,450,310</u>
Change in Net Position				
Governmental Activities	4,499,271	10,043,753	(2,037,431)	1,709,518
Business-Type Activities	(518,915)	(385,104)	1,660,897	262,425
<i>Total Primary Government Change in Net Position</i>	<u>\$3,980,356</u>	<u>\$9,658,649</u>	<u>(\$376,534)</u>	<u>\$1,971,943</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2012	2011	2010	2009	2008	2007
\$1,974,972	\$8,945,439	\$7,546,732	\$7,481,675	\$7,657,974	\$8,025,257
4,288,832	0	0	0	27,044	0
4,720,439	4,988,594	4,911,419	4,894,162	5,106,646	5,528,249
13,289,321	14,067,091	13,859,914	13,818,219	14,271,078	15,188,350
3,327,222	3,520,543	3,467,814	3,457,020	3,578,922	3,824,837
30,636,548	30,392,085	27,168,574	25,825,362	27,931,781	31,402,397
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,768,962	6,950,031	9,601,640	10,840,691	12,884,154	6,137,374
1,696,113	1,373,069	1,305,659	1,282,347	1,743,473	2,376,834
838,035	1,109,454	905,562	2,190,058	5,081,780	5,508,601
0	0	0	0	0	0
0	0	3,078	0	0	0
4,134,143	3,761,310	4,385,541	3,128,219	3,672,046	3,467,275
180,000	(76,930)	0	(95,438)	0	(4,173)
<u>70,854,587</u>	<u>75,030,686</u>	<u>73,155,933</u>	<u>72,822,315</u>	<u>81,954,898</u>	<u>81,455,001</u>
159,468	268,360	507,037	555,796	787,155	992,878
0	0	0	0	14,744	0
1,081,585	224,534	25,087	447,702	331,386	114,248
(180,000)	76,930	0	95,438	0	4,173
<u>1,061,053</u>	<u>569,824</u>	<u>532,124</u>	<u>1,098,936</u>	<u>1,133,285</u>	<u>1,111,299</u>
<u>71,915,640</u>	<u>75,600,510</u>	<u>73,688,057</u>	<u>73,921,251</u>	<u>83,088,183</u>	<u>82,566,300</u>
(6,660,845)	6,821,259	5,199,190	3,734,452	8,940,461	3,959,399
(26,051)	1,379,748	1,917,673	1,628,768	2,473,212	7,322,547
<u>(\$6,686,896)</u>	<u>\$8,201,007</u>	<u>\$7,116,863</u>	<u>\$5,363,220</u>	<u>\$11,413,673</u>	<u>\$11,281,946</u>

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

	2016	2015	2014	2013
General Fund				
Nonspendable	\$453,252	\$564,542	\$421,086	\$450,507
Restricted	2,230,859	2,118,587	1,889,510	1,696,947
Committed	178,600	258,024	102,233	575,148
Assigned	1,722,495	2,265,751	2,121,022	1,849,239
Unassigned	9,285,767	5,964,407	7,800,527	7,814,324
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	13,870,973	11,171,311	12,334,378	12,386,165
All Other Governmental Funds				
Restricted	80,284,005	78,144,955	71,377,952	68,546,202
Unassigned (Deficit)	(6,624,474)	(1,502,064)	(3,282,688)	(4,150,097)
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	0	0	0	0
Total All Other Governmental Funds	73,659,531	76,642,891	68,095,264	64,396,105
Total Governmental Funds	\$87,530,504	\$87,814,202	\$80,429,642	\$76,782,270

Note: The County implemented GASB 54 in 2010.

2012	2011	2010	2009	2008	2007
\$467,191	\$732,981	\$0	\$0	\$0	\$0
2,403,449	2,439,605	1,538,536	1,547,574	0	0
499,663	1,116,180	470,209	527,630	0	0
1,465,304	1,312,696	1,184,077	1,201,489	0	0
7,553,202	8,179,228	9,392,999	5,511,125	0	0
0	0	0	0	2,304,561	2,116,783
0	0	0	0	9,022,660	10,423,409
12,388,809	13,780,690	12,585,821	8,787,818	11,327,221	12,540,192
69,676,529	77,726,651	74,877,427	57,422,364	0	0
(3,863,862)	(7,901,864)	(8,470,204)	(8,438,515)	0	0
0	0	0	0	11,710,666	10,526,012
0	0	0	0	38,778,393	35,643,598
0	0	0	0	(5,666,185)	(3,241,764)
0	0	0	0	10,858,748	13,788,051
65,812,667	69,824,787	66,407,223	48,983,849	55,681,622	56,715,897
\$78,201,476	\$83,605,477	\$78,993,044	\$57,771,667	\$67,008,843	\$69,256,089

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

	2016	2015	2014	2013
Revenues				
Property Taxes	\$33,697,139	\$33,166,681	\$29,496,715	\$29,316,661
Payments in Lieu of Taxes	609,135	0	0	0
Permissive Sales Tax	44,234,168	40,445,450	33,971,827	31,772,187
Intergovernmental	71,217,912	76,354,344	73,380,200	69,841,703
Conveyance Taxes	1,902,728	1,940,022	1,782,152	1,853,653
Interest	457,598	977,013	436,809	180,089
Fees, Licenses and Permits	13,887,195	14,434,632	14,740,318	14,724,268
Fines and Forfeitures	2,709,026	2,792,235	2,813,224	2,875,748
Rentals and Royalties	2,008,922	2,064,740	2,441,270	2,066,661
Charges for Services	4,789,104	5,057,653	4,950,697	4,939,168
Contributions and Donations	16,785	105,734	2,000	4,606
Special Assessments	305,629	286,359	299,096	284,995
Other	3,233,763	3,085,506	4,447,587	3,467,577
<i>Total Revenues</i>	<u>179,069,104</u>	<u>180,710,369</u>	<u>168,761,895</u>	<u>161,327,316</u>
Expenditures				
General Government:				
Legislative and Executive	22,035,892	21,169,999	25,600,909	25,721,975
Judicial	23,047,092	22,422,241	21,116,351	20,514,682
Public Safety	29,828,685	29,323,034	23,457,577	22,062,581
Public Works	8,901,666	9,687,423	10,078,380	10,019,137
Health	37,672,105	36,399,668	36,637,137	35,442,806
Human Services	39,872,275	38,475,214	37,552,748	36,814,061
Capital Outlay	11,057,992	11,964,135	10,209,144	6,402,106
Debt Service				
Principal Retirement	3,589,223	3,683,687	3,899,711	3,627,081
Interest and Fiscal Charges	1,386,753	1,771,312	1,755,245	1,892,639
Bond Issuance Costs	466,109	30,018	161,342	307,093
<i>Total Expenditures</i>	<u>177,857,792</u>	<u>174,926,731</u>	<u>170,468,544</u>	<u>162,804,161</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,211,312</u>	<u>5,783,638</u>	<u>(1,706,649)</u>	<u>(1,476,845)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	30,377	47,770	0	17,625
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	280,673	1,341,152	0	0
General Obligation Bonds Issued	9,305,000	0	5,020,000	6,021,146
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	(11,590,477)	0	0	(5,934,092)
Premium on Notes Issued	0	0	0	0
Premium on Bonds Issued	206,217	0	122,021	72,161
Transfers In	4,318,660	25,616,008	6,276,483	4,639,110
Transfers Out	(4,045,460)	(25,404,008)	(6,064,483)	(4,758,311)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,495,010)</u>	<u>1,600,922</u>	<u>5,354,021</u>	<u>57,639</u>
Net Change in Fund Balances	<u>(\$283,698)</u>	<u>\$7,384,560</u>	<u>\$3,647,372</u>	<u>(\$1,419,206)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.95%	3.36%	3.57%	3.60%

2012	2011	2010	2009	2008	2007
\$29,118,104	\$29,133,310	\$29,005,633	\$28,898,320	\$29,942,112	\$32,220,488
0	0	0	0	0	0
30,560,904	29,699,553	27,477,880	25,971,964	27,981,246	28,431,266
86,118,204	92,323,512	104,546,050	107,447,575	120,427,488	107,256,875
1,696,113	1,373,069	1,305,659	1,282,347	1,743,473	2,376,834
838,035	1,109,454	905,562	2,190,058	5,168,580	5,624,207
14,558,833	14,025,888	14,646,974	13,669,630	14,454,185	14,894,487
2,987,979	2,935,163	2,754,849	2,249,020	2,373,060	1,885,316
891,515	1,075,835	1,109,880	1,221,677	1,218,895	1,320,893
4,470,446	4,954,358	4,239,614	3,476,495	4,098,080	4,515,160
103,556	5,796	4,565	4,597	6,685	8,806
288,135	284,225	291,269	355,030	352,843	291,020
4,134,143	3,761,310	4,385,541	3,128,219	3,672,046	3,467,275
<u>175,765,967</u>	<u>180,681,473</u>	<u>190,673,476</u>	<u>189,894,932</u>	<u>211,438,693</u>	<u>202,292,627</u>
25,132,729	26,451,267	25,065,900	24,881,632	26,840,960	24,833,907
19,997,869	20,279,327	19,402,665	20,391,628	18,972,376	17,471,993
24,379,271	21,297,256	21,217,388	22,654,327	28,002,709	25,570,765
9,584,953	9,970,120	9,083,394	11,043,197	11,146,970	11,425,708
48,395,040	50,569,263	51,680,046	47,905,806	50,141,754	52,374,317
36,394,957	38,249,170	44,597,570	56,956,278	58,639,302	61,951,599
11,135,286	11,122,227	7,706,310	8,911,584	12,554,007	6,637,207
3,714,329	3,942,854	2,908,765	7,602,306	11,548,711	7,585,892
2,153,440	2,085,584	1,688,258	2,021,423	1,881,867	1,552,853
172,213	292,754	445,685	175,518	269,643	117,588
<u>181,060,087</u>	<u>184,259,822</u>	<u>183,795,981</u>	<u>202,543,699</u>	<u>219,998,299</u>	<u>209,521,829</u>
<u>(5,294,120)</u>	<u>(3,578,349)</u>	<u>6,877,495</u>	<u>(12,648,767)</u>	<u>(8,559,606)</u>	<u>(7,229,202)</u>
0	0	24,800	0	22,360	6,400
0	1,270,853	0	0	0	1,344,418
40,912	221,753	0	0	0	0
0	6,790,000	14,176,000	3,015,000	5,860,000	800,000
0	0	0	0	0	5,150,000
0	0	0	0	0	0
0	0	0	0	0	29,716
0	85,327	143,082	0	0	24,072
8,286,788	10,485,794	9,212,290	7,518,014	11,718,267	9,826,345
<u>(8,437,581)</u>	<u>(10,662,945)</u>	<u>(9,212,290)</u>	<u>(7,613,452)</u>	<u>(11,718,267)</u>	<u>(9,830,518)</u>
<u>(109,881)</u>	<u>8,190,782</u>	<u>14,343,882</u>	<u>2,919,562</u>	<u>5,882,360</u>	<u>7,350,433</u>
<u>(\$5,404,001)</u>	<u>\$4,612,433</u>	<u>\$21,221,377</u>	<u>(\$9,729,205)</u>	<u>(\$2,677,246)</u>	<u>\$121,231</u>
3.62%	3.54%	2.63%	5.01%	6.59%	4.56%

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
2016	\$2,905,561,820	\$946,591,530	\$11,006,152,429	\$242,013,070	\$275,014,852
2015	2,899,755,880	880,861,940	10,801,765,200	224,785,320	255,437,864
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

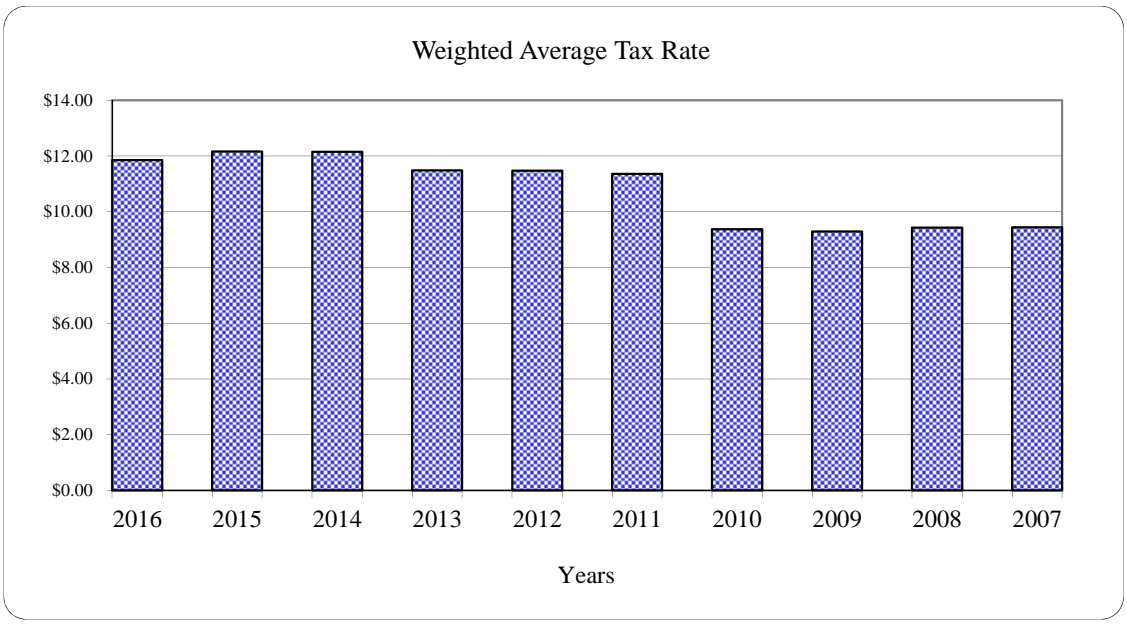
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,094,166,420	\$11,281,167,281	36.3%	\$11.84700
0	0	4,005,403,140	11,057,203,064	36.2	12.16378
0	0	3,961,069,810	10,982,370,423	36.1	12.15509
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



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

	2016	2015	2014	2013	2012
Unvoted Millage					
Operating	\$1.00000	\$1.00000	\$1.00000	\$1.55000	\$1.00000
Debt Service	1.10000	1.10000	1.10000	0.55000	1.10000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.193485	0.19330	0.19330	0.19520	0.19525
Commercial/Industrial and Public Utility Real	0.278031	0.27597	0.27597	0.27229	0.27200
General Business and Public Utility Personal	0.500000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.79773	0.79696	0.79696	0.80480	0.80502
Commercial/Industrial and Public Utility Real	0.80372	0.79776	0.79776	0.78712	0.78628
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29391	0.29363	0.29363	0.29652	0.29660
Commercial/Industrial and Public Utility Real	0.33370	0.33122	0.33122	0.32681	0.32645
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	0.00000	0.93760	0.93760	0.94682	0.94709
Commercial/Industrial and Public Utility Real	0.00000	0.93854	0.93854	0.92603	0.92503
General Business and Public Utility Personal	0.00000	1.00000	1.00000	1.00000	1.00000
2015 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.60000				
Commercial/Industrial and Public Utility Real	0.60000				
General Business and Public Utility Personal	0.60000				
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03870	0.03866	0.03866	0.03904	0.03905
Commercial/Industrial and Public Utility Real	0.05561	0.05519	0.05519	0.05446	0.05440
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.83209	1.83032	1.83032	0.33184	0.33193
Commercial/Industrial and Public Utility Real	1.85000	1.85000	1.85000	0.46289	0.46240
General Business and Public Utility Personal	1.85000	1.85000	1.85000	0.85000	0.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.81551	2.81279	2.81279	2.84046	2.84126
Commercial/Industrial and Public Utility Real	2.83666	2.81561	2.81561	2.77808	2.77510
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	1.21215	1.21098	1.21098	1.22289	1.22324
Commercial/Industrial and Public Utility Real	1.37294	1.36275	1.36275	1.34459	1.34314
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	0.00000	0.00000	0.72790	0.72810
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.79568	0.79482
General Business and Public Utility Personal	0.00000	0.00000	0.00000	1.00000	1.00000

2011	2010	2009	2008	2007
\$2.10000	\$2.10000	\$2.10000	\$2.10000	\$2.10000
0.00000	0.00000	0.00000	0.00000	0.00000
0.18180	0.18163	0.18166	0.18196	0.18212
0.27512	0.27239	0.27229	0.27250	0.27145
0.50000	0.50000	0.50000	0.50000	0.50000
0.74957	0.74886	0.74897	0.75021	0.75089
0.79530	0.78740	0.78712	0.78773	0.78468
0.85000	0.85000	0.85000	0.85000	0.85000
0.27617	0.27591	0.27595	0.27640	0.27665
0.33020	0.32692	0.32680	0.32706	0.32579
0.50000	0.50000	0.50000	0.50000	0.50000
0.88184	0.88102	0.88114	0.88260	0.88340
0.93565	0.92635	0.92602	0.92674	0.92316
1.00000	1.00000	1.00000	1.00000	1.00000
0.36360	0.03633	0.03633	0.03639	0.36420
0.05502	0.05448	0.05446	0.05450	0.05429
0.10000	0.10000	0.10000	0.10000	0.10000
0.30907	0.30878	0.30882	0.30933	0.30961
0.46770	0.46305	0.46289	0.46325	0.46146
0.85000	0.85000	0.85000	0.85000	0.85000
2.64553	2.64305	2.64342	2.64779	2.65019
2.80694	2.77905	2.77807	2.78022	2.76947
3.00000	3.00000	3.00000	3.00000	3.00000
1.13897	1.13790	1.13806	1.13994	1.14098
1.35855	1.34505	1.34458	1.34562	1.34041
2.00000	2.00000	2.00000	2.00000	2.00000
0.67795	0.67731	0.67741	0.67853	0.67914
0.80395	0.79596	0.79568	0.79629	0.79321
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

	2016	2015	2014	2013	2012
2010 Mahoning County Library					
Residential/Agricultural Real	\$1.78257	\$1.78085	\$1.78085	\$1.79949	\$1.80000
Commercial/Industrial and Public Utility Real	1.80000	1.80000	1.80000	1.78149	1.77958
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000	1.80000
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$9.56615	\$9.89510	\$9.89510	\$9.20495	\$9.20755
Commercial/Industrial and Public Utility Real	9.93064	10.22705	10.22705	9.52945	9.51921
General Business and Public Utility Personal	11.20000	11.60000	11.60000	11.60000	11.60000
Total Millage by type of Property					
Residential/Agricultural Real	\$11.66615	\$11.99510	\$11.99510	\$11.30495	\$11.30755
Commercial/Industrial and Public Utility Real	12.03064	12.32705	12.32705	11.62945	11.61921
General Business and Public Utility Personal	13.30000	13.70000	13.70000	13.70000	13.70000
Total Weighted Average Tax Rate					
	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	12.70000	12.70000	12.70000	12.70000	9.70000
Commercial/Industrial and Public Utility Real	12.70000	12.70000	12.70000	12.70000	9.70000
General Business and Public Utility Personal	12.70000	12.70000	12.70000	12.70000	9.70000
Canfield					
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	5.65000	6.79937	6.79937	6.80000	6.80000
Commercial/Industrial and Public Utility Real	6.64753	6.62728	6.62728	6.61637	6.80000
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000	6.80000
Salem					
Residential/Agricultural Real	4.24240	4.24054	4.24054	4.18781	4.18267
Commercial/Industrial and Public Utility Real	4.43242	4.38808	4.38808	4.25900	4.26410
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	7.00000	7.00000	7.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	6.99651	6.99801	6.99801	4.00000	4.00000
General Business and Public Utility Personal	7.00000	7.00000	7.00000	4.00000	4.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2011	2010	2009	2008	2007
\$1.80000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
1.80000	0.00000	0.00000	0.00000	0.00000
1.80000	0.00000	0.00000	0.00000	0.00000
\$9.02451	\$6.89080	\$6.89177	\$6.90316	\$7.23719
9.62844	7.75066	7.74791	7.75391	7.72393
11.60000	9.80000	9.80000	9.80000	9.80000
\$11.12451	\$8.99080	\$8.99177	\$9.00316	\$9.33719
11.72844	9.85066	9.84791	9.85391	9.82393
13.70000	11.90000	11.90000	11.90000	11.90000
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
\$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
5.93761	5.63407	5.63287	5.62869	5.61625
6.47829	6.17356	6.16830	6.18418	6.17582
6.50000	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
4.00000	4.78398	4.78688	4.07137	4.13879
3.79459	4.79794	4.80000	4.23487	4.23405
6.80000	4.80000	4.80000	4.30000	4.30000
4.17656	4.14620	4.14412	4.14322	4.23677
4.26107	4.28851	4.34529	4.35368	4.44461
4.60000	4.60000	4.60000	4.60000	4.60000
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

	2016	2015	2014	2013	2012
Villages					
Beloit					
Residential/Agricultural Real	\$22.61856	\$22.61580	\$22.61580	\$22.77551	\$22.77532
Commercial/Industrial and Public Utility Real	22.80204	22.80204	22.80204	22.79856	22.79856
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
Craig Beach					
Residential/Agricultural Real	6.94982	6.93776	6.93776	6.90087	6.90260
Commercial/Industrial and Public Utility Real	7.91964	7.87881	7.87881	7.06173	7.06173
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.99289	4.99044	4.99044	4.98747	4.98747
Commercial/Industrial and Public Utility Real	5.68693	5.87803	5.87803	5.86507	5.86506
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	15.36855	15.36751	15.36751	15.36598	15.37599
Commercial/Industrial and Public Utility Real	14.89993	14.89993	14.89993	15.18568	15.15872
General Business and Public Utility Personal	15.40000	15.40000	15.40000	15.40000	15.40000
Poland					
Residential/Agricultural Real	8.40662	8.40380	8.40380	8.38569	8.38399
Commercial/Industrial and Public Utility Real	8.37956	8.37901	8.37901	8.17840	8.17840
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	8.60000
Sebring					
Residential/Agricultural Real	7.23821	7.23830	7.23830	7.23507	7.23569
Commercial/Industrial and Public Utility Real	7.95885	7.95517	7.95517	7.95670	7.90322
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	12.03183	12.03419	12.03419	11.86985	11.84127
Commercial/Industrial and Public Utility Real	14.66894	14.39651	14.39651	14.39533	14.39533
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	15.53777	15.53192	15.53192	15.52630	12.28578
Commercial/Industrial and Public Utility Real	16.05116	16.00987	16.00987	15.98184	13.21968
General Business and Public Utility Personal	19.00000	19.00000	19.00000	19.00000	18.60000
Beaver					
Residential/Agricultural Real	13.01770	13.02221	13.02221	13.32219	13.34687
Commercial/Industrial and Public Utility Real	14.04430	14.03781	14.03781	13.88960	13.84130
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	5.06896	6.95335	6.95335	7.19989	7.19785
Commercial/Industrial and Public Utility Real	5.25586	7.08808	7.08808	7.08961	7.08961
General Business and Public Utility Personal	5.80000	7.80000	7.80000	7.80000	7.80000

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

	2016	2015	2014	2013	2012
Boardman					
Residential/Agricultural Real	\$15.37632	\$15.36765	\$15.36765	\$15.35450	\$15.35353
Commercial/Industrial and Public Utility Real	15.17293	15.06303	15.06303	14.87157	14.85547
General Business and Public Utility Personal	21.10000	21.10000	21.10000	21.10000	21.10000
Canfield					
Residential/Agricultural Real	2.70043	2.70048	2.70048	2.70077	2.70080
Commercial/Industrial and Public Utility Real	2.71850	2.71827	2.71827	2.71749	2.71744
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	14.28609	14.24837	14.24837	14.62025	10.99029
Commercial/Industrial and Public Utility Real	16.20995	14.91555	14.91555	15.12503	11.74445
General Business and Public Utility Personal	21.00000	21.00000	21.00000	21.00000	19.50000
Ellsworth					
Residential/Agricultural Real	3.97153	3.97790	3.97790	4.06299	4.06401
Commercial/Industrial and Public Utility Real	4.24983	4.24983	4.24983	4.24973	4.24973
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.77437	1.77399	1.77399	1.76591	1.76619
Commercial/Industrial and Public Utility Real	1.86839	1.86070	1.86070	1.85837	1.85873
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.18170	10.17677	10.17677	10.86401	10.86233
Commercial/Industrial and Public Utility Real	11.00000	11.00000	11.00000	10.99960	11.00000
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	8.14717	8.66216	8.66216	9.08631	9.08727
Commercial/Industrial and Public Utility Real	9.10586	9.76402	9.76402	9.68379	9.61232
General Business and Public Utility Personal	9.70000	10.40000	10.40000	10.40000	10.40000
Jackson					
Residential/Agricultural Real	8.59215	8.58033	8.58033	8.93656	8.94690
Commercial/Industrial and Public Utility Real	8.84286	8.81804	8.81804	8.76500	8.76524
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.68698	8.69018	8.69018	8.81262	8.06655
Commercial/Industrial and Public Utility Real	9.00620	8.82702	8.82702	8.72277	8.41300
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
Poland					
Residential/Agricultural Real	5.02614	5.02673	5.02673	5.04083	5.04490
Commercial/Industrial and Public Utility Real	5.69776	5.72287	5.72287	5.74462	5.74470
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

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

	2016	2015	2014	2013	2012
Smith					
Residential/Agricultural Real	\$6.74689	\$6.75121	\$6.75121	\$7.14024	\$7.13724
Commercial/Industrial and Public Utility Real	10.23122	9.74033	9.74033	9.79321	9.76578
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	10.64298	10.18834	10.18834	10.44574	10.44884
Commercial/Industrial and Public Utility Real	10.66531	10.66060	10.66060	10.92582	10.93081
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.93965	0.93934	0.93934	0.93887	0.93884
Commercial/Industrial and Public Utility Real	0.93893	0.93163	0.93163	0.91890	0.91783
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	5.01915	5.02036	5.02036	3.78254	3.78482
Commercial/Industrial and Public Utility Real	4.99463	4.97593	4.97593	3.68377	3.68231
General Business and Public Utility Personal	5.92000	5.92000	5.92000	4.67000	4.67000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.64238	1.64079	1.64079	1.65693	1.65740
Commercial/Industrial and Public Utility Real	1.65472	1.64244	1.64244	1.62055	1.61881
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	2.73220	2.73243	2.73243	2.74174	2.74466
Commercial/Industrial and Public Utility Real	2.86008	2.87188	2.87188	2.84693	2.84693
General Business and Public Utility Personal	3.80000	3.80000	3.80000	3.80000	2.80000
Western Reserve Transit Authority					
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
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.07523	2.07406	2.07406	2.09933	2.10000
Commercial/Industrial and Public Utility Real	2.03773	2.02455	2.02455	2.00249	2.10000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	35.70856	37.49782	37.49782	37.37888	33.55584
Commercial/Industrial and Public Utility Real	41.92484	42.50173	42.50173	41.97546	36.44059
General Business and Public Utility Personal	61.60000	62.20000	62.20000	62.10000	60.60000
Austintown Local					
Residential/Agricultural Real	35.28307	35.35340	35.35340	35.52582	35.52546
Commercial/Industrial and Public Utility Real	39.32058	39.29032	39.29032	39.42646	39.43338
General Business and Public Utility Personal	60.30000	60.40000	60.40000	60.60000	60.60000

2011	2010	2009	2008	2007
\$6.93969	\$6.94035	\$6.94354	\$6.96023	\$6.98235
9.69116	9.69221	9.71438	9.67050	9.71092
12.80000	12.80000	12.80000	12.80000	12.80000
10.60787	10.65041	9.18572	10.20157	10.29560
11.43036	11.14661	9.67107	10.65406	10.43372
14.40000	14.40000	14.40000	16.40000	16.40000
0.91333	0.56842	0.56823	0.56829	0.56774
0.94526	0.59359	0.59291	0.59341	0.59333
1.00000	1.00000	1.00000	1.00000	1.00000
3.70212	3.69958	3.69751	3.70914	3.72276
3.68621	3.55961	3.56819	3.69625	3.72549
4.67000	4.67000	4.67000	4.67000	4.67000
1.54323	1.54178	1.54200	1.54455	1.54595
1.63738	1.62111	1.62054	1.62179	1.61552
1.75000	1.75000	1.75000	1.75000	1.75000
1.67630	1.67446	1.67399	1.67609	1.67669
1.81740	1.83165	1.83170	1.79053	1.78973
2.80000	2.80000	2.80000	2.80000	2.80000
0.00000	0.00000	3.63759	3.63456	3.63011
0.00000	0.00000	4.43966	4.42477	4.40778
0.00000	0.00000	5.00000	5.00000	5.00000
2.00100	2.00000	2.00000	2.00000	2.00000
2.01838	2.00330	2.00431	2.00781	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000
33.30340	33.65598	32.66194	30.65284	29.51202
35.67334	35.77899	35.21895	31.43349	29.36085
60.40000	60.80000	60.70000	58.70000	57.60000
33.72260	30.80382	30.81508	30.62152	30.75754
39.63453	36.71238	36.64809	36.29782	36.07623
60.40000	57.50000	57.50000	57.30000	57.40000

(continued)

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

	2016	2015	2014	2013	2012
Boardman Local					
Residential/Agricultural Real	\$39.46082	\$39.43751	\$39.43751	\$38.81204	\$34.91210
Commercial/Industrial and Public Utility Real	39.93429	39.70942	39.70942	38.78400	34.84360
General Business and Public Utility Personal	58.15000	58.15000	58.15000	58.15000	54.25000
Campbell City					
Residential/Agricultural Real	42.65000	42.17224	42.17224	41.61928	40.61907
Commercial/Industrial and Public Utility Real	41.32773	40.85438	40.85438	39.40966	38.38981
General Business and Public Utility Personal	42.65000	42.20000	42.20000	41.70000	40.70000
Canfield Local					
Residential/Agricultural Real	37.14981	37.15771	37.15771	31.33631	32.35032
Commercial/Industrial and Public Utility Real	37.10457	36.99185	36.99185	30.83505	31.86585
General Business and Public Utility Personal	59.90000	59.90000	59.90000	54.00000	55.00000
Columbiana Local					
Residential/Agricultural Real	25.10257	25.08679	25.08679	24.85243	24.85162
Commercial/Industrial and Public Utility Real	24.74451	24.64437	24.64437	24.60001	24.60002
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	33.50000
Hubbard Local					
Residential/Agricultural Real	38.24776	38.02917	38.02917	38.15477	38.45930
Commercial/Industrial and Public Utility Real	42.59818	42.32697	42.32697	42.32367	42.32518
General Business and Public Utility Personal	58.80000	58.60000	58.60000	58.75000	59.10000
Jackson Milton Local					
Residential/Agricultural Real	32.90364	32.79148	32.79148	33.20079	33.40097
Commercial/Industrial and Public Utility Real	33.42384	33.15638	33.15638	33.25867	33.45868
General Business and Public Utility Personal	45.05000	44.95000	44.95000	45.35000	45.55000
Leetonia Local					
Residential/Agricultural Real	33.78628	33.78603	33.78603	33.79027	33.79004
Commercial/Industrial and Public Utility Real	33.83299	33.82874	33.82874	33.82670	33.82545
General Business and Public Utility Personal	33.91000	33.91000	33.91000	33.91000	33.91000
Lowellville Local					
Residential/Agricultural Real	27.13718	27.03889	27.03889	27.27454	27.27169
Commercial/Industrial and Public Utility Real	41.08618	37.20251	37.20251	37.07300	37.07299
General Business and Public Utility Personal	61.60000	61.50000	61.50000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	41.38910	41.38925	41.38925	41.33681	35.45433
Commercial/Industrial and Public Utility Real	41.52951	41.49796	41.49796	40.94487	35.00119
General Business and Public Utility Personal	53.40000	53.40000	53.40000	53.30000	47.40000
Sebring Local					
Residential/Agricultural Real	26.46744	28.06782	28.06782	28.05254	28.05521
Commercial/Industrial and Public Utility Real	40.74666	42.32122	42.32122	42.33030	41.95984
General Business and Public Utility Personal	57.70000	59.30000	59.30000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	37.56802	38.06657	38.06657	38.08951	38.28998
Commercial/Industrial and Public Utility Real	38.09110	38.61225	38.61225	38.20819	38.28360
General Business and Public Utility Personal	56.40000	56.90000	56.90000	56.90000	57.10000

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

(continued)

Mahoning County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2016	2015	2014	2013	2012
Springfield Local					
Residential/Agricultural Real	\$25.48723	\$25.48319	\$25.48319	\$23.00001	\$23.00002
Commercial/Industrial and Public Utility Real	25.49384	25.48419	25.48419	23.00001	23.00002
General Business and Public Utility Personal	36.00000	36.00000	36.00000	33.50000	33.50000
Struthers City					
Residential/Agricultural Real	38.22732	38.19371	38.19371	39.33846	39.34130
Commercial/Industrial and Public Utility Real	48.10241	48.12208	48.12208	49.04156	49.04673
General Business and Public Utility Personal	63.50000	63.50000	63.50000	64.70000	64.70000
Weathersfield Local					
Residential/Agricultural Real	38.37868	38.60932	38.60932	39.42399	31.86830
Commercial/Industrial and Public Utility Real	46.07915	45.78075	45.78075	45.00236	37.07968
General Business and Public Utility Personal	62.00000	62.25000	62.25000	63.05000	55.55000
West Branch Local					
Residential/Agricultural Real	23.06586	23.06453	23.06453	23.21725	23.21590
Commercial/Industrial and Public Utility Real	23.98728	23.82240	23.82240	23.43064	23.39298
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000	33.20000
Western Reserve Local					
Residential/Agricultural Real	39.16026	38.96252	38.96252	38.93286	38.93007
Commercial/Industrial and Public Utility Real	39.32930	39.12521	39.12521	39.02541	39.06541
General Business and Public Utility Personal	53.10000	52.90000	52.90000	52.80000	52.80000
Youngstown City					
Residential/Agricultural Real	54.59313	53.84281	53.84281	53.67222	53.15291
Commercial/Industrial and Public Utility Real	62.14280	61.11409	61.11409	60.01445	59.48434
General Business and Public Utility Personal	63.60000	63.00000	63.00000	63.00000	62.50000

(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

2011	2010	2009	2008	2007
\$21.00001	\$23.40002	\$23.40002	\$23.75002	\$23.75001
22.28082	24.06364	23.90272	24.09552	23.75002
33.50000	35.90000	35.90000	36.25000	36.25000
37.43349	37.41311	37.40719	37.40408	37.64580
48.81571	48.67761	48.68232	48.82731	48.56845
64.70000	64.70000	64.70000	64.70000	64.90000
30.68784	30.70707	30.65144	29.72748	31.00430
36.20919	36.25075	36.41787	35.44272	36.86436
55.15000	55.20000	55.15000	54.20000	55.50000
23.08321	23.08462	23.08421	23.58549	23.85045
23.12249	23.12943	23.12947	23.63020	23.87963
33.20000	33.20000	33.20000	33.70000	33.95000
40.53684	40.56153	40.53243	32.93285	33.28998
40.69840	40.69840	40.69840	33.09766	33.46228
54.40000	54.40000	54.40000	46.80000	47.15000
44.67962	44.61049	44.58543	35.06321	35.02468
56.21043	55.46919	55.31420	45.68532	45.54507
60.50000	60.50000	60.50000	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)
2016	\$48,322,577	\$46,292,271	95.80 %	\$1,570,137	\$47,862,408
2015	48,724,973	46,813,538	96.08	1,786,935	48,600,473
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

(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
99.05 %	\$6,458,672	13.37 %
99.74	6,226,986	12.78
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

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
2016	\$0	\$0	0.00 %	\$665	665
2015	0	0	0.00 %	0	0
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

(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 %	\$1,609,506	0.00 %
0.00	1,688,593	0.00 %
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	2,302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57

Mahoning County, Ohio
Principal Real Property Taxpayers
 2016 and 2007

Taxpayer	2016	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$23,944,200	0.62 %
GLP Capital LP	19,228,410	0.50
Southern Park Mall LLC	16,074,920	0.42
Humilty of Mary Health Partners	10,813,700	0.28
T Southland Crossing OH LLC	6,300,000	0.16
WP/CP BD Associates LP	6,157,770	0.16
Copeland United Methodist	5,327,950	0.14
WAOP Properties LLC	4,354,410	0.11
Jackson Acquisition Corp	4,035,070	0.11
Cocca Development LTD	4,007,470	0.10
Total	\$100,243,900	2.60 %
Total Real Property Assessed Valuation	\$3,852,153,350	

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
DeBartolo Capital Partnership	\$15,706,990	0.41 %
GS Boardman LLC	11,401,790	0.30
Boardman Plaza LLC	8,264,250	0.22
Cope Methodist Home	5,054,750	0.13
Handel and Monus	4,423,670	0.12
Jackson Acquisition Corporation	4,358,760	0.11
P & S Equities Inc.	3,966,450	0.10
Equity Industrial Partnership IV & Billerica LLC	3,858,820	0.10
Cocca Development LTD	3,035,610	0.08
RRI LLC	2,927,380	0.08
Total	\$62,998,470	1.65 %
Total Real Property Assessed Valuation	\$3,818,181,060	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2016 and 2007

2016		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Co First Energy	\$123,791,000	51.15 %
American Transmission Systems Inc	60,682,640	25.07
East Ohio Gas Company	24,138,630	9.98
Total	\$208,612,270	86.20 %
Total Public Utility Assessed Valuation	\$242,013,070	
2007		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$80,290,420	43.16 %
Ohio Bell Telephone Company	20,700,790	11.13
Dobson Cellular	18,058,570	9.71
American Transmissions Systems, Inc.	16,986,460	9.13
Total	\$136,036,240	73.13 %
Total Public Utility Assessed Valuation	\$186,010,920	

Source: Mahoning County Auditor

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

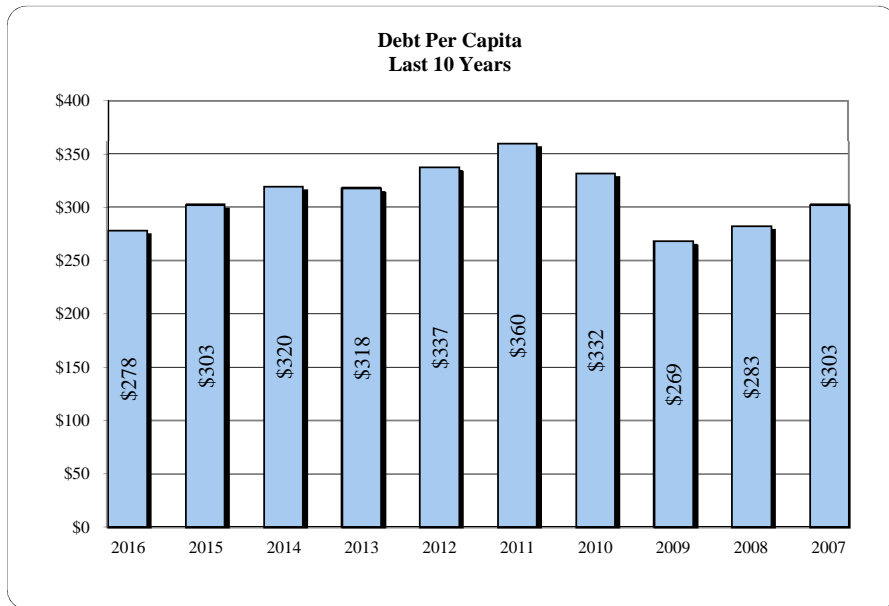
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2016	\$36,924,351	\$48,881	\$0	\$0	\$0	\$1,762,116	\$18,726,781	\$1,170,928
2015	41,740,910	96,361	0	0	20,975	1,644,270	19,794,787	1,197,312
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

(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)
\$34,054	\$1,155,515	\$4,095,499	\$0	\$63,918,125	0.67%	\$278
36,188	1,790,739	3,860,550	0	70,182,092	0.73	303
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



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

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,108,549,590	\$4,108,549,590	\$4,094,166,420	\$4,094,166,420
Debt Limitation	101,213,740	41,085,496	100,854,161	40,941,664
Total Outstanding Debt:				
General Obligation Bonds	38,925,645	38,925,645	42,466,077	42,466,077
Special Assessment Bonds	33,234	33,234	35,293	35,293
Revenue Bonds	30,077,600	30,077,600	24,684,389	24,684,389
OWDA Loans	1,155,513	1,155,513	1,790,736	1,790,736
OPWC Loans	5,025,720	5,025,720	5,504,820	5,504,820
Department of Development Loan	0	0	0	0
Long-Term Note	48,880	48,880	96,361	96,361
Notes	4,130,000	4,130,000	5,320,000	5,320,000
Total	79,396,592	79,396,592	79,897,676	79,897,676
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	2,794,999	2,794,999	3,189,998	3,189,998
Road and Bridge Improvements	4,216,766	4,216,766	3,804,707	3,804,707
Water System Improvement	1,065,000	1,065,000	1,195,000	1,195,000
Sewer	1,798,234	1,798,234	35,293	35,293
Tax Increment Financing (Road and Sewer)	1,745,000	1,745,000	1,920,000	1,920,000
Health Benefits	3,755,000	3,755,000	3,485,000	3,485,000
Hazardous Waste Transfer	45,000	45,000	240,000	240,000
Special Assessment Bonds	0	0	0	0
Revenue Bonds	30,077,600	30,077,600	24,684,389	24,684,389
OWDA Loans	1,155,513	1,155,513	1,790,736	1,790,736
OPWC Loans	5,025,720	5,025,720	5,504,820	5,504,820
Department of Development Loan	0	0	0	0
Notes	3,375,000	3,375,000	4,510,000	4,510,000
Amount Available in Debt Service Fund	1,495,482	1,495,482	1,768,395	1,768,395
Totals	56,549,314	56,549,314	52,128,338	52,128,338
Net Debt	22,847,278	22,847,278	27,769,338	27,769,338
Total Legal Debt Margin	\$78,366,462	\$18,238,218	\$73,084,823	\$13,172,326
Legal Debt Margin as a Percentage of the Debt Limit	77.43%	44.39%	72.47%	32.17%
(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		95,213,740		94,854,161
		<u>\$101,213,740</u>		<u>\$100,854,161</u>
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2014		2013		2012	
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)
\$4,005,403,140	\$4,005,403,140	\$3,961,069,810	\$3,961,069,810	\$3,942,280,100	\$3,942,280,100
98,635,079	40,054,031	97,526,745	39,610,698	97,057,003	39,422,801
46,115,140	46,115,140	40,726,730	40,726,730	47,726,837	47,726,837
37,352	37,352	48,264	48,264	58,878	58,878
27,040,778	27,040,778	33,030,200	33,030,200	32,750,400	32,750,400
2,402,562	2,402,562	2,992,393	2,992,393	3,561,284	3,561,284
4,538,023	4,538,023	4,072,335	4,072,335	4,276,733	4,276,733
0	0	0	0	205,820	205,820
142,480	142,480	187,277	187,277	230,790	230,790
955,000	955,000	3,545,000	3,545,000	1,530,000	1,530,000
81,231,335	81,231,335	84,602,199	84,602,199	90,340,742	90,340,742
3,574,999	3,574,999	3,663,262	3,663,262	3,993,579	3,993,579
4,247,648	4,247,648	4,685,175	4,685,175	5,112,543	5,112,543
1,235,000	1,235,000	1,275,000	1,275,000	1,315,000	1,315,000
37,352	37,352	48,264	48,264	41,470	41,470
1,920,000	1,920,000	0	0	0	0
3,640,000	3,640,000	3,790,000	3,790,000	3,940,000	3,940,000
285,000	285,000	330,000	330,000	375,000	375,000
0	0	0	0	17,408	17,408
27,040,778	27,040,778	29,240,200	29,240,200	28,810,400	28,810,400
2,402,562	2,402,562	2,992,393	2,992,393	3,561,284	3,561,284
4,538,023	4,538,023	4,072,335	4,072,335	4,276,733	4,276,733
0	0	0	0	210,036	210,036
955,000	955,000	3,545,000	3,545,000	1,530,000	1,530,000
1,303,523	1,303,523	1,003,920	1,003,920	3,224,469	3,224,469
51,179,885	51,179,885	54,645,549	54,645,549	56,407,922	56,407,922
30,051,450	30,051,450	29,956,650	29,956,650	33,932,820	33,932,820
\$68,583,629	\$10,002,581	\$67,570,095	\$9,654,048	\$63,124,183	\$5,489,981
69.53%	24.97%	69.28%	24.37%	65.04%	13.93%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	92,635,079		91,526,745		91,057,003
	\$98,635,079		\$97,526,745		\$97,057,003

(continued)

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

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,911,758,640	\$3,911,758,640	\$4,131,667,780	\$4,131,667,780
Debt Limitation	96,293,966	39,117,586	101,791,695	41,316,678
Total Outstanding Debt:				
General Obligation Bonds	53,731,253	53,731,253	43,807,535	43,807,535
Special Assessment Bonds	68,746	68,746	78,465	78,465
Revenue Bonds	23,926,120	23,926,120	24,886,800	24,886,800
OWDA Loans	4,343,399	4,343,399	5,183,633	5,183,633
OPWC Loans	4,178,140	4,178,140	4,226,437	4,226,437
Department of Development Loan	252,941	252,941	303,529	303,529
Long-Term Note	273,056	273,056	314,109	314,109
Notes	5,915,000	5,915,000	12,200,000	12,200,000
Total	92,688,655	92,688,655	91,000,508	91,000,508
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	4,690,882	4,690,882	4,041,756	4,041,756
Road and Bridge Improvements	6,522,179	6,522,179	4,532,324	4,532,324
Water System Improvement	1,350,000	1,350,000	1,385,000	1,385,000
Sewer	43,235	43,235	45,000	45,000
Tax Increment Financing (Road and Sewer)	0	0	0	0
Health Benefits	0	0	0	0
Hazardous Waste Transfer	415,000	415,000	455,000	455,000
Special Assessment Bonds	25,512	25,512	33,465	33,465
Revenue Bonds	23,926,120	23,926,120	24,886,800	24,886,800
OWDA Loans	4,343,399	4,343,399	5,183,633	5,183,633
OPWC Loans	4,178,140	4,178,140	4,226,437	4,226,437
Long-Term Note	252,941	252,941	303,529	303,529
Notes	5,915,000	5,915,000	12,200,000	12,200,000
Amount Available in Debt Service Fund	95,486	95,486	935	935
Totals	51,757,894	51,757,894	57,293,879	57,293,879
Net Debt	40,930,761	40,930,761	33,706,629	33,706,629
Total Legal Debt Margin	\$55,363,205	(\$1,813,175)	\$68,085,066	\$7,610,049
Legal Debt Margin as a Percentage of the Debt Limit	57.49%	-4.64%	66.89%	18.42%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		90,293,966		95,791,695
		\$96,293,966		\$101,791,695
(3) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2009		2008		2007	
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)
\$4,126,239,240	\$4,126,239,240	\$4,100,353,680	\$4,100,353,680	\$4,110,139,754	\$4,110,139,754
101,655,981	41,262,392	101,008,842	41,003,537	101,253,494	41,101,398
32,302,113	32,302,113	35,627,494	35,627,494	34,701,344	34,701,344
87,884	87,884	237,502	237,502	328,655	328,655
15,978,200	15,978,200	14,049,000	14,049,000	6,760,000	6,760,000
7,038,185	7,038,185	8,799,582	8,799,582	10,473,215	10,473,215
3,674,183	3,674,183	2,301,646	2,301,646	1,818,173	1,818,173
354,117	354,117	400,490	400,490	0	0
353,987	353,987	392,722	392,722	430,346	430,346
19,119,000	19,119,000	18,313,000	18,313,000	20,655,000	20,655,000
78,907,669	78,907,669	80,121,436	80,121,436	75,166,733	75,166,733
4,540,560	4,540,560	5,228,043	5,228,043	8,261,268	8,261,268
4,854,521	4,854,521	5,219,054	5,219,054	2,827,174	2,827,174
1,290,000	1,290,000	1,321,588	1,321,588	3,048	3,048
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
87,884	87,884	237,502	237,502	378,655	378,655
15,978,200	15,978,200	14,049,000	14,049,000	6,760,000	6,760,000
7,038,185	7,038,185	8,799,582	8,799,582	10,473,215	10,473,215
3,674,183	3,674,183	2,301,646	2,301,646	1,818,173	1,818,173
354,117	354,117	400,490	400,490	0	0
11,998,000	11,998,000	13,611,000	13,611,000	17,850,000	17,850,000
775,637	775,637	887,751	887,751	826,617	826,617
50,591,287	50,591,287	52,055,656	52,055,656	49,198,150	49,198,150
28,316,382	28,316,382	28,065,780	28,065,780	25,968,583	25,968,583
\$73,339,599	\$12,946,010	\$72,943,062	\$12,937,757	\$75,284,911	\$15,132,815
72.14%	31.37%	72.21%	31.55%	74.35%	36.82%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	95,655,981		95,008,842		95,253,494
	\$101,655,981		\$101,008,842		\$101,253,494

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		
2016	229,674	\$11,281,167,281	\$36,924,351	\$1,170,928	\$38,095,279	0.34%	\$165.87
2015	231,900	11,057,203,064	41,740,910	1,197,312	42,938,222	0.39	185.16
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

(1) Includes only general obligation bonds.

Source: 2007 - 2016 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2016

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$36,924,351	100.00%	\$36,924,351
Long-term Notes	48,881	100.00	48,881
OPWC Loans	<u>1,762,116</u>	100.00	<u>1,762,116</u>
<i>Total Direct - Mahoning County</i>	<u>38,735,348</u>		<u>38,735,348</u>
Overlapping			
Townships Wholly Within County	3,025,000	100.00	3,025,000
Villages Wholly Within the County	175,000	100.00	175,000
Schools Wholly Within the County	109,356,348	100.00	109,356,348
City of Youngstown	29,187,000	98.37	28,711,252
West Branch LSD	4,975,623	50.53	2,514,182
Mahoning County Career & Technical Center	1,704,999	96.44	1,644,301
Columbiana Exempted Village LSD	773,333	27.10	209,573
City of Columbiana	4,296,000	20.25	869,940
Weathersfield LSD	9,198,842	9.48	872,050
Leetonia Exempted Village LSD	1,434,999	6.60	94,710
Alliance CSD	6,062,258	5.28	320,087
City of Salem	170,000	1.35	2,295
Hubbard Exempted Village LSD	17,341,093	0.47	81,503
City of Alliance	<u>1,045,000</u>	0.12	<u>1,254</u>
<i>Total Overlapping</i>	<u>188,745,495</u>		<u>147,877,496</u>
<i>Totals</i>	<u>\$227,480,843</u>		<u>\$186,612,844</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, 2016.

Source: Mahoning County Auditor

Mahoning County, Ohio
Pledged Revenue Coverage
Mahoning County Sewer
Last Ten Years

	2016	2015	2014	2013
Net Available Revenue:				
Gross Revenues	\$25,147,673	\$23,619,157	\$23,099,088	\$20,664,423
Less: Operating Expenses (1)	21,478,094	20,172,279	16,983,722	16,208,846
Net Available Revenue:	<u>\$3,669,579</u>	<u>\$3,446,878</u>	<u>\$6,115,366</u>	<u>\$4,455,577</u>
Debt - Revenue Bonds:				
Principal	\$1,024,500	\$1,041,000	\$1,017,400	\$988,700
Interest	651,322	673,958	696,544	718,152
Revenue Bond Coverage	<u>2.19</u>	<u>2.01</u>	<u>3.57</u>	<u>2.61</u>
Debt Service - OWDA Loans				
Principal	624,498	601,098	579,106	558,165
Interest	23,888	61,717	83,710	104,651
OWDA Coverage	<u>5.66</u>	<u>5.20</u>	<u>9.23</u>	<u>6.72</u>
Debt Service - OPWC Loans				
Principal	254,726	333,258	319,971	306,971
OPWC Coverage	<u>14.41</u>	<u>10.34</u>	<u>19.11</u>	<u>14.51</u>
Total Debt Service:				
Principal	1,903,724	1,975,356	1,916,477	1,853,836
Interest	675,210	735,675	780,254	822,803
Total Coverage	<u>1.42</u>	<u>1.27</u>	<u>2.27</u>	<u>1.66</u>

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

Source: Mahoning County Auditor

2012	2011	2010	2009	2008	2007
\$21,409,913	\$21,126,159	\$20,813,624	\$23,745,476	\$22,734,975	\$21,244,536
17,589,884	16,259,618	15,668,527	17,776,645	17,731,883	14,736,754
<u>\$3,820,029</u>	<u>\$4,866,541</u>	<u>\$5,145,097</u>	<u>\$5,968,831</u>	<u>\$5,003,092</u>	<u>\$6,507,782</u>
\$970,700	\$927,280	\$589,370	\$542,200	\$475,000	\$455,000
739,372	783,876	607,084	516,205	348,699	368,451
<u>3.58</u>	<u>2.60</u>	<u>3.19</u>	<u>4.60</u>	<u>6.25</u>	<u>7.25</u>
795,265	1,014,778	2,319,239	1,761,397	1,673,633	1,590,769
142,441	196,275	280,045	370,432	455,626	536,101
<u>6.52</u>	<u>3.68</u>	<u>1.47</u>	<u>2.28</u>	<u>2.42</u>	<u>2.81</u>
302,110	299,059	269,177	206,183	177,178	177,178
<u>20.24</u>	<u>14.90</u>	<u>14.19</u>	<u>23.60</u>	<u>29.04</u>	<u>33.69</u>
2,068,075	2,241,117	3,177,786	2,509,780	2,325,811	2,222,947
881,813	980,151	887,129	886,637	804,325	904,552
<u>2.07</u>	<u>1.38</u>	<u>0.94</u>	<u>1.43</u>	<u>1.64</u>	<u>1.91</u>

Mahoning County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2016	229,674	\$9,577,635,474	\$41,701	580.2	100,000	6,800
2015	231,900	9,589,065,000	41,350	580.2	101,400	8,000
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

Source:

- (1) 2007 - 2016 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	
	6.3%	4.9%	4.9%	\$12,127,790	\$44,291,590	\$56,419,380
	7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
	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

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

2016

Employer	Employees	Percentage of Total County Employment
Youngstown State University	4,424	4.42%
Mercy Health	4,000	4.00
Diocese of Youngstown	2,529	2.53
Mahoning County	1,647	1.65
InfoCision	1,200	1.20
Youngstown City Hall	958	0.96
Austintown Local School District	862	0.86
U.S. Postal Service	725	0.73
Falcon Transport	685	0.69
Boardman Local School District	667	0.67
Total	17,697	17.70%
Total Employment within the County	100,000	

2007

Employer	Employees	Percentage of Total County Employment
Humility of Mary Health Partners	5,000	4.49%
Forum Health	3,725	3.34
Youngstown State University	2,145	1.93
Mahoning County	1,877	1.69
Youngstown City School District	1,500	1.35
Infocision Management	1,071	0.96
City of Youngstown	883	0.79
U.S. Postal Service	765	0.69
Austintown Local School District	650	0.58
Boardman Local School District	640	0.57
Total	18,256	16.39%
Total Employment within the County	111,400	

Sources: Mahoning County Auditor

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental Activities										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	2	1	2	2	2	2	2
Facilities	5	5	6	6	6	6	6	6	6	5
GIS	0	0	0	1	1	1	1	1	1	1
Prosecutor	5	1	2	5	5	5	5	5	5	5
Real Estate Assessment	1	1	1	3	2	2	2	2	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	16	16	18	19	19	19	13	13	10
Public Safety										
County Vehicles										
Building Inspections	4	4	5	5	5	4	4	4	4	4
Coroner	4	4	4	3	4	3	3	3	3	3
Haz Mat/EMA Operations	8	6	13	10	22	22	19	17	12	12
Sheriff	76	54	57	66	69	68	76	77	74	80
Public Works										
County Vehicles										
Engineer	64	68	69	63	101	101	73	80	72	69
Sanitary Engineer	44	48	44	45	59	59	57	58	48	51
Recycling	5	7	7	5	5	6	5	6	5	5
Health Services										
County Vehicles										
MCBDD	62	56	55	69	65	59	63	66	60	59
Dog Kennel	4	5	6	4	4	4	5	7	5	6
Mental Health & Recovery	1	1	1	1	1	1	2	2	2	2
Human Services										
County Vehicles										
Childrens Services	4	3	3	2	3	3	3	3	3	3
Public Assistance	1	1	1	0	1	1	1	1	1	1

Source: Loss Prevention Department

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

Function/Program	2016	2015	2014	2013	2012	2011
Governmental Activities						
General Government						
Legislative and Executive						
Administrative	7	4	2	1	1	2
Auditor	10	10	9	10	10	10
Board of Elections	26	22	14	16	14	15
Commissioners	9	9	11	13	12	13
Data Processing	9	9	9	9	8	8
Facilities Management	28	27	28	30	31	31
Microfilm	4	3	3	4	4	4
Office of Management and Budget	2	2	1	1	1	1
Personnel	2	2	1	1	1	1
Planning Commission	3	2	2	2	3	3
Real Estate	13	12	12	14	14	13
Recorder	6	5	7	7	6	6
Treasurer	13	10	10	12	12	11
Workers Compensation Retro Plan	1	1	1	1	1	1
Judicial						
Child Support Administration	56	56	55	59	60	62
Clerk of Courts	45	43	42	45	45	45
Common Pleas	36	34	37	39	38	36
County Courts	32	33	36	36	36	33
Domestic Relations	12	11	12	12	12	13
Jail Medical	0	0	0	0	0	0
Juvenile Court	116	118	107	111	106	101
Law Library	2	3	3	3	3	3
Municipal Courts	14	14	26	26	24	13
Probate	13	13	11	15	15	15
Prosecutor	56	52	50	52	47	48
Public Safety						
Board of Health	64	57	57	57	55	40
Building Regulations	9	8	7	8	7	7
Coroner	5	6	8	7	8	7
Emergency 911 Dispatch	1	13	16	17	16	16
Lead Based	7	7	6	6	7	7
Sheriff	226	224	220	221	212	217
Public Works						
Road and Bridge Engineering	73	73	76	77	70	72
Soil and Water Conservation	5	4	4	4	4	3
Solid Waste and Recycling	9	9	10	10	10	10
Health						
Child Health Services	98	113	108	107	106	104
Dog and Kennel	8	8	7	6	6	6
Drug and Alcohol Board	0	0	4	5	3	4
Mental Health and Recovery Board	10	10	7	7	6	8
Mental Retardation and Developmental Disabilities	275	286	273	281	256	220
Human Services						
Public Assistance	163	164	155	160	152	158
Soldiers Relief	0	0	0	0	0	0
Veteran Services	14	13	12	13	11	9
Business-Type Activities						
Sewer and Water Engineering	91	92	89	88	78	86
Total	<u>1,573</u>	<u>1,582</u>	<u>1,548</u>	<u>1,593</u>	<u>1,511</u>	<u>1,462</u>

Source: Mahoning County Auditor

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

2010	2009	2008	2007
2	2	2	2
10	12	13	11
15	14	21	16
12	12	14	10
9	10	11	7
32	38	39	23
4	4	4	3
0	0	0	0
0	0	0	0
3	3	3	2
17	18	16	16
6	7	8	10
14	13	14	12
1	1	1	1
65	69	79	78
47	50	49	42
42	37	39	0
33	37	39	34
13	12	13	12
0	1	1	1
125	135	142	90
3	1	1	0
13	13	28	21
17	17	18	13
49	54	56	77
52	48	48	50
7	7	7	6
7	6	6	5
16	14	16	16
7	6	7	5
218	305	319	218
71	84	102	102
4	4	5	0
11	9	12	8
134	121	127	100
5	6	8	6
4	5	6	5
9	9	8	5
306	303	282	239
175	213	222	212
0	4	4	4
8	8	4	2
89	90	95	90
<u>1,655</u>	<u>1,802</u>	<u>1,889</u>	<u>1,554</u>

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

Function/Program	2016	2015	2014	2013
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	166,110	159,060	167,314	166,020
Voter Turnout in November	117,636	70,322	69,444	48,924
Percentage of Voter Turnout	70.82%	44.21%	41.51%	29.47%
Recorder				
Deeds Issued	8,191	7,395	6,616	7,077
Mortgages Issued	6,588	5,555	6,278	7,724
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	5,200	5,189	4,837	4,732
Criminal	1,994	1,934	1,819	1,816
Civil	1,168	1,040	1,241	1,119
Sebring Court				
Traffic	2,230	2,244	2,347	1,973
Criminal	368	361	414	555
Civil	218	202	193	221
Austintown Court				
Traffic	9,800	9,808	8,964	8,545
Criminal	1,143	1,142	1,248	1,338
Civil	1,130	1,111	1,131	1,049
Canfield Court				
Traffic	3,225	3,892	3,219	4,801
Criminal	445	400	461	491
Civil	293	285	308	329
Common Pleas Courts Cases				
Civil	3,474	1,297	1,332	1,340
Criminal	1,464	3,320	3,337	3,656
Divorce	640	588	640	652
Domestic	794	735	794	815
Health Services				
Dog and Kennel				
Dogs Licensed	26,819	27,433	27,987	29,087
Number of Penalties Assessed	2,685	2,208	2,064	2,146
Kennels	395	405	434	276
Number of Kennel Penalties Assessed	5	0	10	22
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	41,000	41,100	40,950	42,450
Non-Metered Rate	1,000	1,000	1,000	1,011
Mahoning County Water				
Number of Customers	1,500	1,500	1,500	1,430

Source: Mahoning County Auditor

2012	2011	2010	2009	2008	2007
170,079	182,248	181,759	178,443	178,270	169,454
119,171	80,979	87,414	72,667	129,914	52,064
70.07%	44.43%	48.09%	40.72%	72.87%	30.72%
6,542	6,506	7,239	9,070	10,167	10,663
7,719	6,639	7,209	17,309	19,984	21,885
4,894	5,123	4,277	4,787	4,803	4,865
1,752	1,795	1,544	1,550	1,548	1,631
1,218	1,237	1,365	1,402	1,816	1,643
2,004	1,825	2,431	2,275	2,900	4,367
560	526	678	570	688	610
290	352	411	383	376	337
8,834	8,806	8,337	8,842	7,948	7,156
1,359	1,308	1,351	1,361	1,413	1,200
1,503	1,510	1,609	1,678	2,195	2,070
5,781	4,524	3,998	3,886	4,261	4,707
489	515	477	671	637	519
485	507	536	574	671	506
1,326	1,408	4,787	1,426	4,974	4,875
3,899	4,086	1,442	4,923	1,527	1,611
676	745	695	700	715	763
776	794	777	763	700	726
30,794	28,499	31,327	30,445	30,445	29,272
2,486	719	1,189	1,133	1,133	1,285
241	81	155	166	161	170
20	15	10	11	18	14
40,612	41,160	41,160	38,535	38,535	41,200
1,100	1,126	1,081	963	963	852
1,376	1,352	1,400	1,300	1,424	1,238

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2016

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

Hollywood Gaming at Mahoning Valley Race Course
The Covelli Centre
OH WOW Children's Center for Science and Technology
The Symphony Center/Powers Auditorium
Youngstown Historical Center of Industry and Labor
The Butler Institute of American Art
The Youngstown Playhouse
Arms Family Museum of Local History
Oakland Center for the Arts
Children's Museum of the Valley
War Vet Museum of Canfield
Tyler History Center
Stambaugh Auditorium
Ballet Western Reserve
Mill Creek Metropolitan Park
The DeYor Performing Arts Center

Higher Education

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

Hospitals

Mercy 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 WoIF, 1390 WNIO)
Cumulus Broadcasting, Inc. (HOT 101, Y-103,
WYFM 1029, 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



Dave Yost • Auditor of State

MAHONING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 28, 2017**