

Mahoning County, Ohio 2013 Comprehensive Annual Financial Report



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



For Fiscal Year Ended December 31, 2013



Michael V. Sciortino, MPA, JD
Mahoning County Auditor

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2013**



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

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

Prepared by the Mahoning County Auditor's Office

Introductory Section



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

Mahoning County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
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MICHAEL V. SCIORTINO
Mahoning County Auditor

June 26, 2014

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Daniel Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. 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 2013. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

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

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The accounting firm of Rea and Associates, Inc. rendered an opinion on the County's financial statements as of December 31, 2013, 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 235,145 making it the 9th most populous of Ohio's 88 counties.

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

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

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

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

Economic Conditions and Employment

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

The unemployment rate at the end of 2013 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 7.6 percent compared to the State and national averages, which were 7.2 percent and 6.7 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 1998-2008 time periods reflects that most of the job growth will be in professional specialty occupations, and service-producing industries. Increased productivity in manufacturing is expected to result in slight declines in manufacturing employment across the metropolitan areas. Professional specialty and service jobs are expected to grow at the fastest rate.

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

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. Altogether, there are 21 bargaining units in the County representing 1,593 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8,

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

Long-Term Financial Planning

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

Relevant Financial Policies

The County 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 Commissioner's 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 a 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. The Casino reserve was \$986,188 as of December 31, 2013.

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

Significant Events For 2013

- The County has levied a 1 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place a ½ percent sales tax on the May 2010 ballot. The sales tax passed with a 68 percent vote. The Commissioners placed a renewal of this ½ percent tax on the May 2014 ballot as a continuous tax. The sales tax failed by a 50.8 percent vote. The Commissioners have resolved to place a ¾ percent five year sales tax on the November 2014 ballot. In 2007, the Commissioners passed a resolution placing a continuous ½ percent sales tax on the May ballot. The voters passed this continuous sales tax with a 67 percent vote. Each ½ percent of sales tax generates approximately \$15.5 million of revenue, totaling \$31 million on an annual basis. Should the ¾ percent sales tax pass, the County would generate approximately \$38.8 million in revenue.
- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building through 2012. This building is used to house the Mahoning County Department of Jobs and Family Services as well as other departments such as the Coroner, Board of Elections, Recycling, and other administrative offices. The total cost of the project is estimated at approximately \$15.0 million. An improvement bond in the amount of \$5.0 million was issued on

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

- The Mahoning County Mental Health Board placed a 0.85 mill renewal levy on the November 2013 ballot. The voters passed the levy with a 70.4 percent vote.
- No tax levies have been submitted for the 2014 ballot.

Major Initiatives

- The completion of the Mahoning County E-Justice system was completed in 2013. The E-Justice system is a modern enterprise base jail booking system which integrates the entire justice system by linking court records, prisoner counts, etc., and is accessible by the judges, the sheriff and various departments involved in the criminal justice process. The total cost of the project was \$600,569.
- The Mahoning County Commissioners passed a resolution creating the Lanterman Road Improvements Project Tax Incremental Financing. These are improvements near the construction of the Penn National Gaming, Inc. racino being constructed in Austintown Township. The cost of the project is estimated to be approximately \$6 million. The creation of the Tax Incremental Financing will allow tax proceeds to be set aside to make road and sewer improvements to the Lanterman Road area. Future projects related to the Tax Incremental Financing will be determined by the Commissioners as the revenues are recognized.
- The Mahoning County Engineers office initiated and completed the 2013 Infrastructure projects which is an annual resurfacing program. The 2013 Infrastructure resulted from a \$795,537 grant with the Ohio Public Works Commission and a 50 percent local match of the same amount.
- The Engineering Department also has the following projects planned for 2013 and 2014:
 - The Engineering Department will begin construction on the Yellow Creek Enhancement Project. This includes bridge rehabilitation for downtown Struthers that will include approach sidewalk replacement and installation of lamp post lighting.
 - The Engineers will also begin improvements to the Mill Creek Park entrance drives and the construction of landscaping and lookout areas. The City of Struthers and Mill Creek Park will contribute toward the local match on this project.
 - The Crum Road safety upgrade project will involve the reconstruction of an industrial zoned roadway in Austintown that will help companies located in that area. Ohio Department Of Development contributed \$500,000 toward this project.
 - The Mathews-Sheridan Roundabout project has been projected to begin in 2014. Due to the high accident rate in this intersection, this project will be the first “round-about” project in Mahoning County. The project will cost approximately \$1 million and is being funded 100 percent by the federal government.
 - The Division Street Bridge Project will also begin construction in 2014. This project will replace a 200’ long thru truss over the Mahoning River with a new 2 span steel beam bridge at an estimated cost of \$2 million. Federal funding will cover 80 percent of the cost. The City of Youngstown will share the local match requirements with the County.

- The Sanitary Engineering Department completed the sanitary sewer project to provide service to the last 40 properties in the East Alliance, Smith Township area and eliminated the need for site treatment systems. The total cost of the project was \$1,284,442.
- The Sanitary Engineering Department also has the following projects planned for 2014 and beyond:
 - The Campbell Industrial Park Sanitary Sewer Improvement project will begin in 2014. It will construct approximately 5,000 feet of 10 inch sanitary sewer lines, a sanitary sewer pump station and force main and other related appurtenances. The project is located along the Mahoning River corridor on the former Youngstown Sheet & Tube site in the City of Campbell. The total cost of the improvement is approximately \$1,056,000.
 - A new maintenance storage building will be constructed at the Business Office on Industrial Road and is intended to provide a central location for the storage and maintenance of a majority of the trucks and equipment. The proposed cost of this project is \$1,206,000 and will be begin construction in 2014.
 - Improvements will be made to the New Middletown Wastewater Treatment Plant (WWTP) Grit System in 2014. This will include the installation of a Vortex type grit removal system, grit pumps, clarifiers and a new building. The improvements will provide the ability to pump all flow currently treated at the plant to be transported by force main to the Boardman WWTP. The estimated cost of this improvement is \$1,079,000.
 - Beginning in the spring of 2015, the Five Points Pump Station Sanitary Sewer and Force Main Improvement project will begin. This project will serve as a significant step in the department's future operations by eliminating the New Middletown Treatment plant, redirecting sewage flows, modifying service areas and culminating in major improvements to the Boardman waste water treatment plant. This project represents a progressive and regional approach to long term wastewater services in the Metro Sewer District of Mahoning County. At the conclusion of this project, the New Middletown Treatment Plant will cease operation, eliminating the national pollutant discharge elimination system permit and be replaced with a pumping station to convey the flows by force main to a second pumping station located in the Five Points area of Poland/Boardman Townships. The design of the new pump station will facilitate the elimination/abandonment of the four separate pumping stations: Forest, Ivy Hills, Hampton Ridge, and Preserve at Yellow Creek. The project includes the design of a new gravity sewer from the Chesteron area to the new pump station. Total cost of the project is estimated at \$9,750,000.
 - In 2015, improvements will be made to the Boardman Waste Water Treatment Plant to accept the flow from the New Middletown Waste Water Treatment Plant and to accept flows from the Five Points Area located in parts of Boardman, Poland and Springfield Township. Engineer's costs for this project are approximately \$3,190,000 and the project will begin in the Winter of 2014/Spring of 2015.
 - In the planning stages, the Sanitary District hopes that the Southwest Lake Milton Sanitary Sewer and Waterline Project will begin in 2015 or 2016. It will provide sanitary sewer and water service to the southwestern part of Milton Township on the west side of Lake Milton to include the areas of Canyon Park, Scott Cliff, and Lake Milton Estates and will connect to the existing water distribution system through the installation of a waterline in County Line Road from Ellsworth Road to Lillian Street. The project is estimated to cost \$7,200,000.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Mahoning County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

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

Sincerely,



Michael V. Sciortino, MPA, JD
Mahoning County Auditor

Mahoning County, Ohio
List of Principal Officials
December 31, 2013

Board of County Commissioners

President.....Carol Rimedia-Righetti
Vice-President.....Anthony Traficanti
Commissioner.....David Ditzler

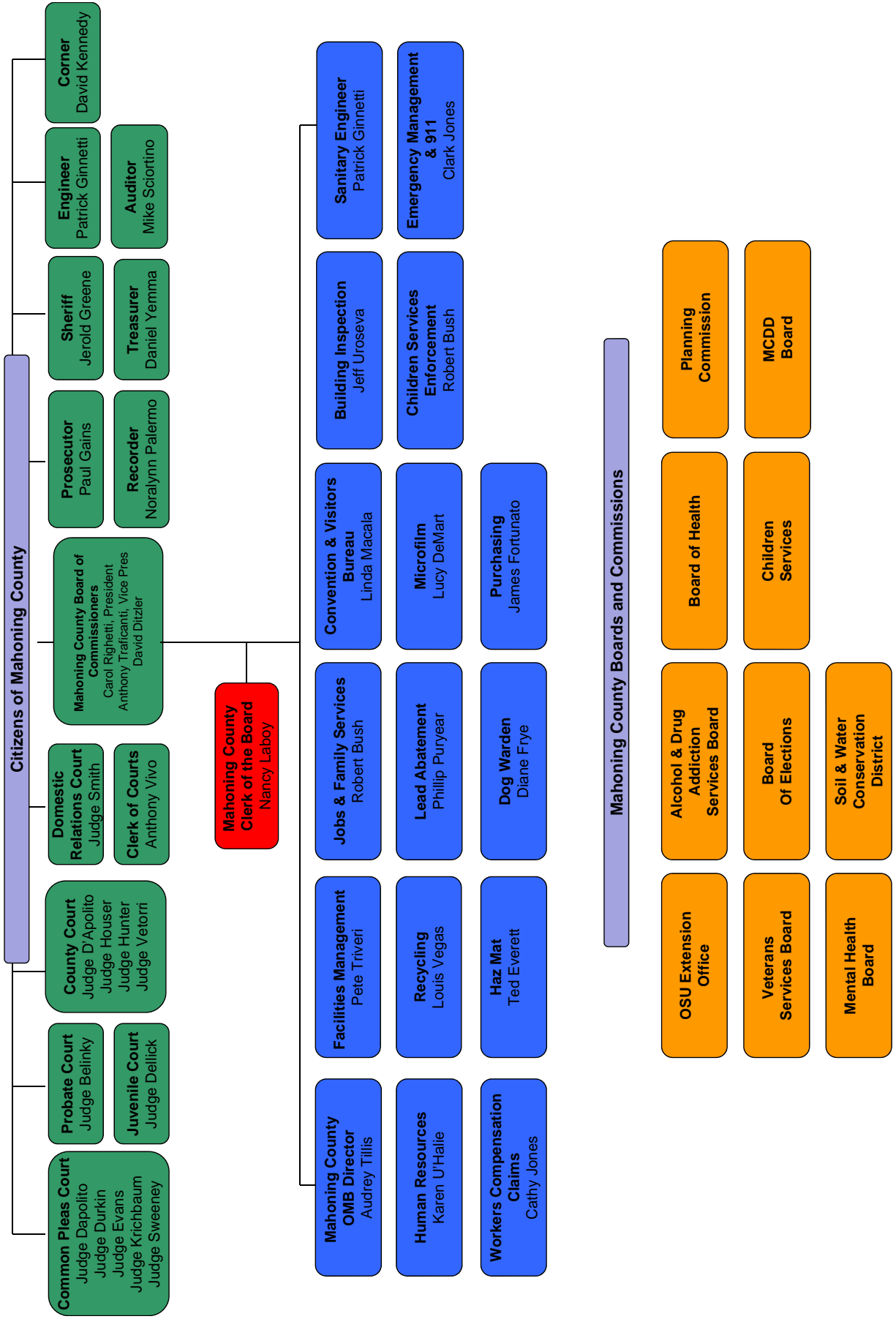
Other Elected officials

Auditor.....	Michael Sciortino
Clerk of Courts.....	Anthony Vivo, Jr.
Coroner.....	Dr. David Kennedy
Engineer.....	Patrick Ginnetti
Prosecutor.....	Paul Gains
Recorder.....	Noralynn Palermo
Sheriff.....	Jerold Greene
Treasurer.....	Daniel Yemma

Judges

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

MAHONING COUNTY ORGANIZATIONAL CHART





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, 2012

Executive Director/CEO

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Financial Section



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

June 26, 2014

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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, (the County) as of and for the year ended December 31, 2013, 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 31 percent, 33 percent, and 24 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those financial 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 the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Department of Human Services, Children Services Board, and Development 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 information on pages 5 through 14 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014 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.

Hea & Associates, Inc.

New Philadelphia, Ohio

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Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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, 2013. 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 2013 are as follows:

- Mahoning County has shown a significant decrease of approximately \$11 million in Operating Grants and Contributions from 2012 to 2013, along with the associated expenditures. The primary cause for these decreases is a change in accounting procedures brought on by the State of Ohio.
- The 2013 Infrastructure program was completed which is a County summer program paving various roads throughout the County. This project totaled \$1.3 million and included \$795,537 of OPWC monies and a local match of \$530,926.
- Mahoning County received a \$1.5 million Lead-Based Paint Hazard Control grant which are monies used to help rehabilitate homes in the County that are identified as containing dangerous lead amounts. Mahoning County continues to be one of the highly recognized organizations in the State of Ohio for the operation and administration of these programs.
- The Sanitary Engineering Department completed the sanitary sewer project to provide service to the last 40 properties in the East Alliance, Smith Township area and eliminated the need for site treatment systems. The total cost of the project was \$1,284,442.
- In November of 2013, the voters failed to pass the renewal of the May 2010 ½ percent sales tax levy. The commissioners have resolved to place a ¾ percent sales tax on the November 2014 ballot. The County would have one more pass in the May 2015 election to have the sales tax approved. Should that attempt fail, the County would be facing significant difficulties in 2015 and beyond.

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, 2013
Unaudited

Reporting the County as a Whole

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

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

Reporting the County's Most Significant Funds

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the department of human services, the children services board and the developmental disabilities board special revenue funds, the debt service fund and the buildings and equipment capital projects fund.

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.

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The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2013 compared to 2012:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$153,211,708	\$153,189,467	\$29,482,441	\$30,890,031	\$182,694,149	\$184,079,498
Capital Assets, Net	146,602,072	147,496,903	85,946,186	85,622,332	232,548,258	233,119,235
<i>Total Assets</i>	<i>299,813,780</i>	<i>300,686,370</i>	<i>115,428,627</i>	<i>116,512,363</i>	<i>415,242,407</i>	<i>417,198,733</i>
Deferred Outflows of Resources	0	0	38,053	45,792	38,053	45,792
Liabilities						
Current Liabilities	18,852,172	18,556,739	2,250,862	1,819,077	21,103,034	20,375,816
Long-term Liabilities						
Due within one Year	7,356,732	7,101,417	2,221,638	2,078,819	9,578,370	9,180,236
Due in More than one Year	47,764,220	51,401,445	28,470,591	30,399,095	76,234,811	81,800,540
<i>Total Liabilities</i>	<i>73,973,124</i>	<i>77,059,601</i>	<i>32,943,091</i>	<i>34,296,991</i>	<i>106,916,215</i>	<i>111,356,592</i>
Deferred Inflows of Resources	29,392,575	28,888,206	0	0	29,392,575	28,888,206
Net Position						
Net Investment in Capital Assets	100,693,379	102,251,744	55,414,313	53,320,745	156,107,692	155,572,489
Restricted for:						
Capital Projects	16,482,068	15,988,064	0	0	16,482,068	15,988,064
Debt Service	0	0	11,384,862	11,877,870	11,384,862	11,877,870
Public Safety	2,031,458	1,542,631	0	0	2,031,458	1,542,631
Public Works	7,376,307	6,278,575	0	0	7,376,307	6,278,575
Health Services	34,303,503	34,592,025	0	0	34,303,503	34,592,025
Human Services	6,742,989	7,067,963	0	0	6,742,989	7,067,963
General Government	17,587,607	15,257,143	0	0	17,587,607	15,257,143
Unrestricted	11,230,770	11,760,418	15,724,414	17,062,549	26,955,184	28,822,967
<i>Total Net Position</i>	<i>\$196,448,081</i>	<i>\$194,738,563</i>	<i>\$82,523,589</i>	<i>\$82,261,164</i>	<i>\$278,971,670</i>	<i>\$276,999,727</i>

Governmental activities current and other assets increased over the prior year. This is attributable to an increase in permissive sales tax and intergovernmental receivables due to greater collections during the current year. Capital assets dropped \$0.8 million due to depreciation being greater than current year additions. The decrease in long-term liabilities can be attributed to principal payments on debt.

Net position of business-type activities remained consistent with the prior year. Current and other assets declined \$1.4 million due to a reduction in grants receivable and cash held in escrow accounts for debt payments. The increase in capital assets is attributable to current year additions being greater than depreciation.

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As one can see from the increase in overall net position, the County was able to provide the services that the County residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2013 and 2012.

(Table 2)
Changes in Net Position

	Governmental Activities 2013	Governmental Activities 2012	Business Type 2013	Business Type 2012	Total 2013	Total 2012
Program Revenues						
Charges for Services and Sales	\$24,895,168	\$23,214,626	\$21,133,444	\$21,083,978	\$46,028,612	\$44,298,604
Operating Grants and Contributions	61,410,982	72,408,390	0	0	61,410,982	72,408,390
Capital Grants and Contributions	2,505,708	6,399,688	933,776	1,021,992	3,439,484	7,421,680
<i>Total Program Revenues</i>	<u>88,811,858</u>	<u>102,022,704</u>	<u>22,067,220</u>	<u>22,105,970</u>	<u>110,879,078</u>	<u>124,128,674</u>
General Revenues						
Property Taxes	28,803,535	27,600,786	0	0	28,803,535	27,600,786
Sales Taxes	31,838,298	30,636,548	0	0	31,838,298	30,636,548
Grants and Entitlements	6,783,824	5,768,962	0	0	6,783,824	5,768,962
Conveyance Taxes	1,853,653	1,696,113	0	0	1,853,653	1,696,113
Interest	180,089	838,035	76,827	159,468	256,916	997,503
Gain on Sale of Capital Assets	0	0	9,150	0	9,150	0
Miscellaneous	3,655,919	4,134,143	249,015	1,081,585	3,904,934	5,215,728
<i>Total General Revenues</i>	<u>73,115,318</u>	<u>70,674,587</u>	<u>334,992</u>	<u>1,241,053</u>	<u>73,450,310</u>	<u>71,915,640</u>
<i>Total Revenues</i>	<u>161,927,176</u>	<u>172,697,291</u>	<u>22,402,212</u>	<u>23,347,023</u>	<u>184,329,388</u>	<u>196,044,314</u>
Program Expenses						
General Government:						
Legislative and Executive	27,035,225	25,890,863	0	0	27,035,225	25,890,863
Judicial	20,946,103	20,087,881	0	0	20,946,103	20,087,881
Public Safety	23,793,549	25,488,019	0	0	23,793,549	25,488,019
Public Works	12,640,556	21,596,642	0	0	12,640,556	21,596,642
Health	36,155,871	47,472,081	0	0	36,155,871	47,472,081
Human Services	37,781,584	36,691,886	0	0	37,781,584	36,691,886
Interest and Fiscal Charges	2,166,770	2,310,764	0	0	2,166,770	2,310,764
Water	0	0	1,276,542	1,860,851	1,276,542	1,860,851
Sewer	0	0	20,561,245	21,332,223	20,561,245	21,332,223
<i>Total Program Expenses</i>	<u>160,519,658</u>	<u>179,538,136</u>	<u>21,837,787</u>	<u>23,193,074</u>	<u>182,357,445</u>	<u>202,731,210</u>
Transfers	302,000	180,000	(302,000)	(180,000)	0	0
<i>Change in Net Position</i>	<u>1,709,518</u>	<u>(6,660,845)</u>	<u>262,425</u>	<u>(26,051)</u>	<u>1,971,943</u>	<u>(6,686,896)</u>
<i>Net Position Beginning of Year</i>	<u>194,738,563</u>	<u>201,399,408</u>	<u>82,261,164</u>	<u>82,287,215</u>	<u>276,999,727</u>	<u>283,686,623</u>
<i>Net Position End of Year</i>	<u>\$196,448,081</u>	<u>\$194,738,563</u>	<u>\$82,523,589</u>	<u>\$82,261,164</u>	<u>\$278,971,670</u>	<u>\$276,999,727</u>

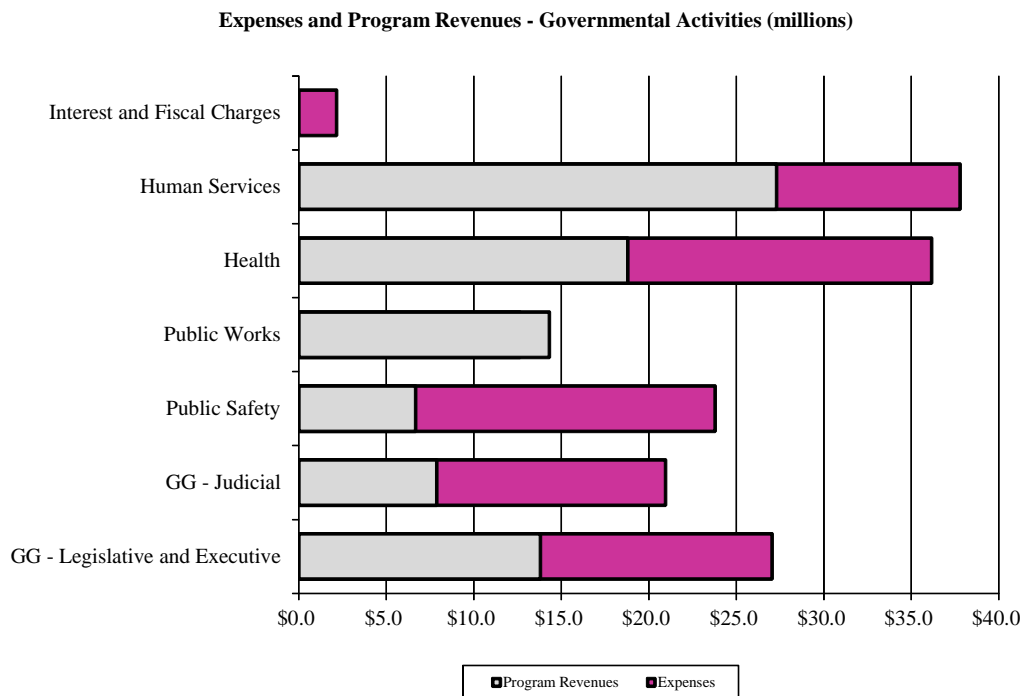
A significant portion of the decrease in operating grants and contributions program revenues can be attributed to the shifting of Medicaid revenues and expenditures to the State level. This is a change in accounting procedures State-wide. Capital grants and contributions program revenues decreased in part due to the County decreasing the number of capital projects under construction in the County. Public safety program expenses decreased as a result of decreases in services provided for 911 countywide services, policing services, drug law enforcement and indigent driver alcohol treatment. Public works program expenses decreased due to a decrease in capital assets.

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Health program expenses decreased due the change in Medicaid reporting. General governmental legislative and executive and human services program expenses increased due to management's efforts to keep expenses to a minimum.

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

Overall, expenses decreased due to changes in accounting procedures, decreases in wages and overall expenditures, and a decrease in continued project related expenses. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.



Financial Analysis of the Government's Funds

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

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

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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$76,782,270. \$3,664,227 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had a decrease in fund balance due to transfers to other funds for operational support.

The department of human services fund balance decreased due to expenses exceeding revenues.

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

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

The debt service fund balance decreased due to the County paying down debt.

The buildings and equipment fund balance decreased due to the County making greater capital expenditures during the year to continue construction projects as well as transfers out to help pay debt payments.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The sewer fund decreased due to user charges and capital contributions not being sufficient to offset expenses. The water fund increased due to user charges, capital contributions and transfers in being sufficient to offset expenses.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2013, 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 intergovernmental revenues, conveyance fees and fees, licenses and permits than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Debt Administration

Capital Assets

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2013. These increases were offset by an additional year of depreciation being taken.

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Table 3 shows 2013 values compared to 2012.

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$927,694	\$927,694	\$367,852	\$367,852	\$1,295,546	\$1,295,546
Construction in Progress	3,282,634	2,360,825	2,403,516	675,475	5,686,150	3,036,300
Buildings, Structures and Improvements	55,933,283	57,819,384	5,990,821	6,363,831	61,924,104	64,183,215
Furniture, Fixtures and Equipment	9,273,223	8,424,412	395,633	315,850	9,668,856	8,740,262
Vehicles	3,353,449	3,235,573	599,223	728,013	3,952,672	3,963,586
Utility Plant in Service	0	0	19,017,450	19,932,101	19,017,450	19,932,101
Infrastructure	73,831,789	74,729,015	57,171,691	57,239,210	131,003,480	131,968,225
Total Capital Assets	<u>\$146,602,072</u>	<u>\$147,496,903</u>	<u>\$85,946,186</u>	<u>\$85,622,332</u>	<u>\$232,548,258</u>	<u>\$233,119,235</u>

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

Debt

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

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

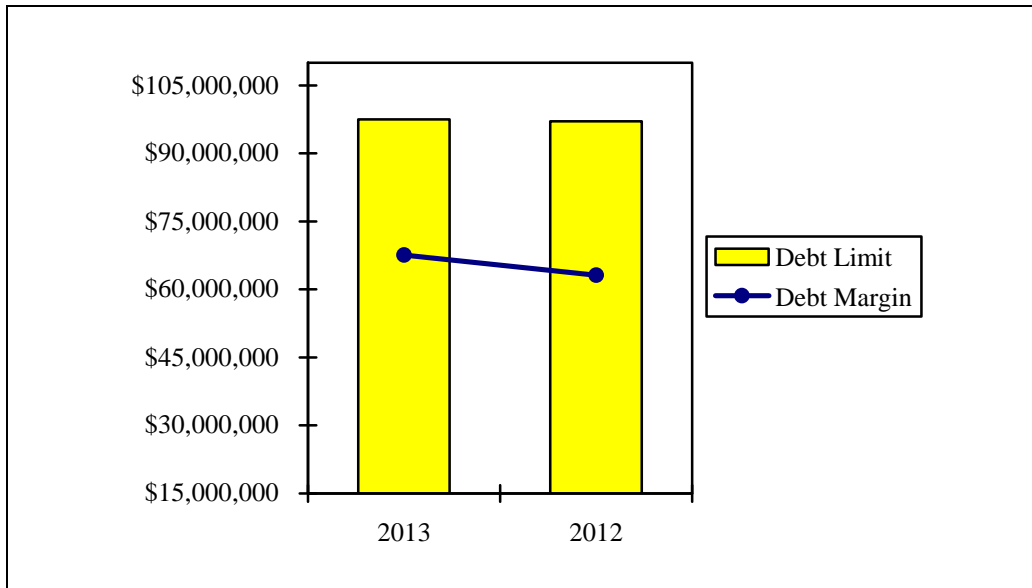
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$43,755,280	\$46,867,363	\$1,286,398	\$1,317,660	\$45,041,678	\$48,185,023
Special Assessment Bonds	0	0	40,457	59,999	40,457	59,999
OPWC Loans	516,316	577,955	3,556,019	3,659,494	4,072,335	4,237,449
Notes	187,277	230,790	0	0	187,277	230,790
Loans	0	205,820	0	0	0	205,820
OWDA Loans	0	0	2,992,393	3,561,283	2,992,393	3,561,283
Revenue Bonds	0	0	21,934,799	22,961,805	21,934,799	22,961,805
Claims Payable	1,370,246	1,564,436	0	0	1,370,246	1,564,436
Capital Lease	518,230	614,653	0	0	518,230	614,653
Compensated Absences	8,773,603	8,441,845	882,163	917,673	9,655,766	9,359,518
Total	<u>\$55,120,952</u>	<u>\$58,502,862</u>	<u>\$30,692,229</u>	<u>\$32,477,914</u>	<u>\$85,813,181</u>	<u>\$90,980,776</u>

During 2013, the County's long-term obligations outstanding decreased due to the continued payments on outstanding debt.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' A+. The County's overall legal debt margin increased to \$67,570,095. This is the additional amount of debt the County could issue. The debt margin increased \$4,445,912 from 2012 to 2013 due to the decrease in qualified debt balances.

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2013	2012
\$97,526,745	\$97,057,003
67,570,095	63,124,183



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

Current Issues

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

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

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Contacting the County's Financial Management

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

Mahoning County, Ohio
Statement of Net Position
December 31, 2013
June 30, 2013 - 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	\$86,470,641	\$13,720,568	\$100,191,209	\$0	\$0
Cash and Cash Equivalents:					
In Segregated Accounts	330,951	0	330,951	0	0
With Fiscal Agents	4,334,356	0	4,334,356	265,743	1,106,458
Investments in Segregated Accounts	0	0	0	239,706	0
Materials and Supplies Inventory	0	0	0	6,890	0
Accrued Interest Receivable	41,387	0	41,387	0	0
Accounts Receivable	1,295,802	1,682,073	2,977,875	34,204	28,611
Internal Balances	(248,574)	248,574	0	0	0
Intergovernmental Receivable	16,643,373	2,047,751	18,691,124	0	23,417
Prepaid Items	0	0	0	0	142
Permissive Sales Taxes Receivable	8,436,678	0	8,436,678	0	0
Property Taxes Receivable	35,452,764	0	35,452,764	0	0
Special Assessments Receivable	454,330	398,613	852,943	0	0
Assets Held for Resale	0	0	0	0	89,418
Other Assets	0	0	0	0	86
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	538,483	538,483	0	0
Cash and Cash Equivalents					
with Fiscal and Escrow Agents	0	10,846,379	10,846,379	0	0
Nondepreciable Capital Assets	4,210,328	2,771,368	6,981,696	0	0
Depreciable Capital Assets, Net	142,391,744	83,174,818	225,566,562	28,687	3,992
Total Assets	299,813,780	115,428,627	415,242,407	575,230	1,252,124
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	38,053	38,053	0	0
Liabilities					
Accounts Payable	1,799,624	335,105	2,134,729	0	42,612
Accrued Wages	2,865,721	277,648	3,143,369	29,664	8,792
Contracts Payable	0	174,926	174,926	0	0
Intergovernmental Payable	1,911,952	188,090	2,100,042	0	1,662
Accrued Expenses	0	0	0	0	18,750
Matured Compensated Absences Payable	49,109	7,106	56,215	0	0
Accrued Interest Payable	184,746	280,071	464,817	0	0
Claims Payable	1,293,859	0	1,293,859	0	0
Judgements Payable	690,000	0	690,000	0	0
Notes Payable	10,057,161	987,916	11,045,077	0	0
Due to Others	0	0	0	0	27,342
Long-Term Liabilities:					
Due Within One Year	7,356,732	2,221,638	9,578,370	0	6,550
Due In More Than One Year	47,764,220	28,470,591	76,234,811	0	5,657
Total Liabilities	73,973,124	32,943,091	106,916,215	29,664	111,365
Deferred Inflows of Resources					
Property Taxes	29,392,575	0	29,392,575	0	0
Unearned Revenue	0	0	0	0	16,800
Total Deferred Inflows of Resources	29,392,575	0	29,392,575	0	16,800
Net Position					
Net Investment in Capital Assets	100,693,379	55,414,313	156,107,692	28,687	3,992
Restricted for:					
Capital Projects	16,482,068	0	16,482,068	0	0
Debt Service	0	11,384,862	11,384,862	0	0
Public Safety	2,031,458	0	2,031,458	0	0
Public Works	7,376,307	0	7,376,307	0	0
Health Services	34,303,503	0	34,303,503	0	0
Human Services	6,742,989	0	6,742,989	0	0
General Government	17,587,607	0	17,587,607	0	116,988
Unrestricted	11,230,770	15,724,414	26,955,184	516,879	1,002,979
Total Net Position	\$196,448,081	\$82,523,589	\$278,971,670	\$545,566	\$1,123,959

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2013
For the Fiscal Year Ended June 30, 2013 - Mahoning Adult Services Company Inc.

	Expenses	Program Revenues		
		Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$27,035,225	\$6,767,123	\$7,039,762	\$0
Judicial	20,946,103	5,662,224	2,223,773	0
Public Safety	23,793,549	5,870,710	817,505	0
Public Works	12,640,556	213,278	11,599,831	2,505,708
Health	36,155,871	4,498,260	14,308,298	0
Human Services	37,781,584	1,883,573	25,421,813	0
Interest and Fiscal Charges	2,166,770	0	0	0
<i>Total Governmental Activities</i>	<u>160,519,658</u>	<u>24,895,168</u>	<u>61,410,982</u>	<u>2,505,708</u>
Business-Type Activities:				
Water	1,276,542	525,149	0	579,232
Sewer	20,561,245	20,608,295	0	354,544
<i>Total Business-Type Activities</i>	<u>21,837,787</u>	<u>21,133,444</u>	<u>0</u>	<u>933,776</u>
<i>Total - Primary Government</i>	<u>\$182,357,445</u>	<u>\$46,028,612</u>	<u>\$61,410,982</u>	<u>\$3,439,484</u>
Component Unit				
Mahoning Adult Services Company, Inc.	\$582,566	\$591,610	\$18,956	\$0
Mahoning County Land Reutilization Corporation	1,648,211	0	1,738,041	0
<i>Totals - Component Units</i>	<u>\$2,230,777</u>	<u>\$591,610</u>	<u>\$1,756,997</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				
Grants and Entitlements not Restricted to Specific Programs				
Conveyance Taxes				
Interest				
Gain on Sale of Capital Assets				
Other				
<i>Total General Revenues</i>				
Transfers				
<i>Total General Revenues and Transfers</i>				
Change in Net Position				
<i>Net Position Beginning of Year</i>				
<i>Net Position End of Year</i>				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
(\$13,228,340)	\$0	(\$13,228,340)	\$0	\$0
(13,060,106)	0	(13,060,106)	0	0
(17,105,334)	0	(17,105,334)	0	0
1,678,261	0	1,678,261	0	0
(17,349,313)	0	(17,349,313)	0	0
(10,476,198)	0	(10,476,198)	0	0
(2,166,770)	0	(2,166,770)	0	0
(71,707,800)	0	(71,707,800)	0	0
0	(172,161)	(172,161)	0	0
0	401,594	401,594	0	0
0	229,433	229,433	0	0
(71,707,800)	229,433	(71,478,367)	0	0
0	0	0	28,000	0
0	0	0	0	89,830
0	0	0	28,000	89,830
5,297,879	0	5,297,879	0	0
1,515,889	0	1,515,889	0	0
4,869,189	0	4,869,189	0	0
13,691,556	0	13,691,556	0	0
3,429,022	0	3,429,022	0	0
31,838,298	0	31,838,298	0	0
6,783,824	0	6,783,824	0	0
1,853,653	0	1,853,653	0	0
180,089	76,827	256,916	0	24
0	9,150	9,150	0	200,151
3,655,919	249,015	3,904,934	0	4,632
73,115,318	334,992	73,450,310	0	204,807
302,000	(302,000)	0	0	0
73,417,318	32,992	73,450,310	0	204,807
1,709,518	262,425	1,971,943	28,000	294,637
194,738,563	82,261,164	276,999,727	517,566	829,322
\$196,448,081	\$82,523,589	\$278,971,670	\$545,566	\$1,123,959

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service
Assets					
Equity in Pooled Cash and Cash Equivalents	\$7,525,629	\$496,305	\$6,540,433	\$21,643,491	\$1,003,920
Cash and Cash Equivalents:					
In Segregated Accounts	251,046	1,693	60,474	13,905	0
With Fiscal Agents	2,889	0	0	4,331,467	0
Accrued Interest Receivable	41,387	0	0	0	0
Accounts Receivable	699,128	0	0	118,470	0
Interfund Receivable	102,081	0	0	0	0
Intergovernmental Receivable	3,551,027	7,499	409,612	1,888,594	143,586
Permissive Sales Taxes Receivable	8,436,678	0	0	0	0
Property Taxes Receivable	5,831,000	0	5,666,312	16,006,233	3,956,042
Special Assessments Receivable	0	0	0	0	43,091
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	450,507	0	0	0	0
Total Assets	\$26,891,372	\$505,497	\$12,676,831	\$44,002,160	\$5,146,639
Liabilities					
Accounts Payable	\$155,826	\$248,507	\$415,850	\$152,274	\$0
Accrued Wages	1,249,855	330,013	184,738	475,090	0
Judgements Payable	690,000	0	0	0	0
Intergovernmental Payable	261,470	71,091	44,540	114,333	0
Matured Compensated Absences Payable	20,159	28,500	123	327	0
Interfund Payable	390,319	135,008	63,999	306,580	0
Accrued Interest Payable	0	0	0	0	14,918
Notes Payable	0	0	0	0	4,831,121
Total Liabilities	2,767,629	813,119	709,250	1,048,604	4,846,039
Deferred Inflows of Resources					
Property Taxes	3,494,815	0	4,905,006	13,865,068	3,670,729
Unavailable Revenue	8,242,763	0	1,115,503	3,202,045	471,990
Total Deferred Inflows of Resources	11,737,578	0	6,020,509	17,067,113	4,142,719
Fund Balances					
Nonspendable	450,507	0	0	0	0
Restricted	1,696,947	0	5,947,072	25,886,443	0
Committed	575,148	0	0	0	0
Assigned	1,849,239	0	0	0	0
Unassigned (Deficit)	7,814,324	(307,622)	0	0	(3,842,119)
Total Fund Balances (Deficit)	12,386,165	(307,622)	5,947,072	25,886,443	(3,842,119)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$26,891,372	\$505,497	\$12,676,831	\$44,002,160	\$5,146,639

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, 2013*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$16,272,160	\$23,321,257	\$76,803,195
0	3,833	330,951
0	0	4,334,356
0	0	41,387
0	478,204	1,295,802
0	0	102,081
0	10,643,055	16,643,373
0	0	8,436,678
0	3,993,177	35,452,764
0	411,239	454,330
0	0	450,507
<u>\$16,272,160</u>	<u>\$38,850,765</u>	<u>\$144,345,424</u>
\$352,927	\$474,045	\$1,799,429
727	620,358	2,860,781
0	0	690,000
154	307,955	799,543
0	0	49,109
0	206,167	1,102,073
9,057	0	23,975
<u>5,226,040</u>	<u>0</u>	<u>10,057,161</u>
<u>5,588,905</u>	<u>1,608,525</u>	<u>17,382,071</u>
0	3,456,957	29,392,575
0	7,756,207	20,788,508
0	11,213,164	50,181,083
0	0	450,507
10,683,255	26,029,432	70,243,149
0	0	575,148
0	0	1,849,239
0	(356)	3,664,227
<u>10,683,255</u>	<u>26,029,076</u>	<u>76,782,270</u>
<u>\$16,272,160</u>	<u>\$38,850,765</u>	<u>\$144,345,424</u>

Total Governmental Fund Balances \$76,782,270

***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. 146,602,072

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

Intergovernmental	\$10,785,602
Special Assessments	454,330
Permissive Sales Tax	3,300,045
Delinquent Property Taxes	6,060,189
Other	<u>188,342</u>

Total 20,788,508

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	2,613,821
Accrued Interest	14,881
General Obligation Bonds	3,855,029
Claims Payable	1,370,246
Internal Balances	<u>(297,023)</u>

Total 7,556,954

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (160,771)

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

General Obligation Bonds	(43,755,280)
OPWC Loan Payable	(516,316)
Long Term Note Payable	(187,277)
Claims Payable	(1,370,246)
Capital Lease Payable	(518,230)
Compensated Absences	<u>(8,773,603)</u>

Total (55,120,952)

Net Position of Governmental Activities \$196,448,081

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment
Revenues						
Property Taxes	\$5,205,855	\$0	\$4,929,025	\$13,862,823	\$1,847,240	\$0
Permissive Sales Tax	30,372,187	0	0	0	1,400,000	0
Intergovernmental	6,619,205	15,094,250	6,818,830	8,559,843	445,288	0
Conveyance Taxes	1,853,653	0	0	0	0	0
Interest	54,323	0	0	0	0	96,623
Fees, Licenses and Permits	6,691,588	0	455	0	0	0
Fines and Forfeitures	1,743,937	0	0	0	0	0
Rentals and Royalties	2,062,136	0	0	4,489	0	0
Charges for Services	1,070,983	983,427	0	1,803,728	0	40,320
Contributions and Donations	0	0	250	3,350	0	15
Special Assessments	0	0	0	0	225	0
Other	442,080	302,827	94,104	172,669	34,321	408
<i>Total Revenues</i>	<u>56,115,947</u>	<u>16,380,504</u>	<u>11,842,664</u>	<u>24,406,902</u>	<u>3,727,074</u>	<u>137,366</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	15,758,961	0	0	0	363,035	0
Judicial	17,258,726	0	0	0	0	0
Public Safety	20,302,908	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	21,816,492	0	0
Human Services	1,526,277	17,501,346	12,247,366	0	0	0
Capital Outlay	0	0	0	0	0	2,184,293
Debt Service:						
Principal Retirement	0	8,796	0	57,514	2,652,167	319,483
Interest and Fiscal Charges	0	0	0	34,203	1,585,311	57,643
Issuance Costs	0	0	0	0	245,197	61,896
<i>Total Expenditures</i>	<u>54,846,872</u>	<u>17,510,142</u>	<u>12,247,366</u>	<u>21,908,209</u>	<u>4,845,710</u>	<u>2,623,315</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,269,075</u>	<u>(1,129,638)</u>	<u>(404,702)</u>	<u>2,498,693</u>	<u>(1,118,636)</u>	<u>(2,485,949)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	17,625	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	6,021,146	0
Premium on General Obligation Bonds	0	0	0	0	72,161	0
Payment on Refunded Notes	0	0	0	0	(5,934,092)	0
Transfers In	109,356	900,924	0	0	874,471	372,130
Transfers Out	(1,398,700)	0	(7,891)	(364,239)	0	(1,205,672)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,271,719)</u>	<u>900,924</u>	<u>(7,891)</u>	<u>(364,239)</u>	<u>1,033,686</u>	<u>(833,542)</u>
<i>Net Change in Fund Balances</i>	<u>(2,644)</u>	<u>(228,714)</u>	<u>(412,593)</u>	<u>2,134,454</u>	<u>(84,950)</u>	<u>(3,319,491)</u>
<i>Fund Balances (Deficit)</i>						
Beginning of Year	12,388,809	(78,908)	6,359,665	23,751,989	(3,757,169)	14,002,746
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,386,165</u>	<u>(\$307,622)</u>	<u>\$5,947,072</u>	<u>\$25,886,443</u>	<u>(\$3,842,119)</u>	<u>\$10,683,255</u>

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, 2013*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$1,419,206)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$3,471,718	\$29,316,661	Governmental funds report capital outlays as expenditures. However, in the statement of	
0	31,772,187	activities, the cost of those assets is allocated over their estimated useful lives as	
32,304,287	69,841,703	depreciation expense. This is the amount by which depreciation exceeded capital outlays	
0	1,853,653	in the current period.	
29,143	180,089	Capital Outlay	\$9,628,866
8,032,225	14,724,268	Depreciation	(10,505,191)
1,131,811	2,875,748	Total	(876,325)
36	2,066,661	Governmental funds only report the disposal of capital assets to the extent proceeds	
1,040,710	4,939,168	are received from the sale. In the statement of activities, a gain or loss is reported	
991	4,606	for each disposal.	(18,506)
284,770	284,995	Revenues in the statement of activities that do not provide current financial resources are	
2,421,168	3,467,577	not reported as revenue in the funds.	
48,716,859	161,327,316	Intergovernmental	854,205
		Special Assessments	4,328
		Permissive Sales Tax	66,111
		Delinquent Property Taxes	(513,126)
		Other	188,342
9,599,979	25,721,975	Total	599,860
3,255,956	20,514,682	Repayment of long-term obligations is an expenditure in the governmental funds, but the	
1,759,673	22,062,581	repayment reduces long-term liabilities in the statement of net position.	9,561,173
10,019,137	10,019,137	Some expenses reported in the statement of activities, do not require the use of current	
13,626,314	35,442,806	financial resources and therefore are not reported as expenditures in governmental funds.	
5,539,072	36,814,061	Accrued Interest on Bonds	5,239
4,217,813	6,402,106	Amortization of Bond Premium	(102,018)
		Total	(96,779)
589,121	3,627,081	Some expenses like compensated absences are reported in the statement of activities	
215,482	1,892,639	do not require the use of current financial resources and therefore	
0	307,093	are not reported as an expenditure in governmental funds.	(331,758)
48,822,547	162,804,161	Other financing sources in the governmental funds increase	
(105,688)	(1,476,845)	long-term liabilities in the statement of net position are not	
		reported as revenues in the statement of activities.	
0	17,625	Bonds Issued	(6,021,146)
0	6,021,146	Bond Premium	(72,161)
0	72,161	Total	(6,093,307)
0	(5,934,092)	The internal service funds used by management are not reported in the County-internal	
2,382,229	4,639,110	service fund revenue are eliminated. The net revenue (expense) of the internal service	
(1,781,809)	(4,758,311)	funds is allocated among the governmental activities.	
600,420	57,639	Change in Net Position	393,065
494,732	(1,419,206)	Internal Balances	(8,699)
		Total	384,366
25,534,344	78,201,476	<i>Change in Net Position of Governmental Activities</i>	<u>\$1,709,518</u>
\$26,029,076	\$76,782,270		

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,077,058	\$5,827,058	\$5,205,855	(\$621,203)
Permissive Sales Tax	31,000,000	29,425,000	30,237,198	812,198
Intergovernmental	4,403,663	5,027,263	6,232,268	1,205,005
Conveyance Fees	1,600,000	1,600,000	1,853,653	253,653
Interest	575,000	775,000	461,032	(313,968)
Fees, Licenses and Permits	4,349,600	4,354,925	4,876,721	521,796
Fines and Forfeitures	1,900,000	1,900,000	1,742,653	(157,347)
Rentals and Royalties	975,000	1,009,898	2,049,991	1,040,093
Charges for Services	1,215,000	1,215,000	1,048,665	(166,335)
Other	900,000	900,000	453,739	(446,261)
<i>Total Revenues</i>	<u>50,995,321</u>	<u>52,034,144</u>	<u>54,161,775</u>	<u>2,127,631</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,310,554	14,769,701	14,578,116	191,585
Judicial	16,138,640	16,564,811	16,202,297	362,514
Public Safety	19,900,391	20,802,936	20,759,692	43,244
Human Services	1,970,879	1,638,694	1,546,717	91,977
<i>Total Expenditures</i>	<u>51,320,464</u>	<u>53,776,142</u>	<u>53,086,822</u>	<u>689,320</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(325,143)</u>	<u>(1,741,998)</u>	<u>1,074,953</u>	<u>2,816,951</u>
Other Financing Sources (Uses)				
Advance Out	0	(102,081)	(102,081)	0
Transfers In	0	836,010	384,356	(451,654)
Transfers Out	(126,265)	(1,753,323)	(1,398,700)	354,623
<i>Total Other Financing Sources (Uses)</i>	<u>(126,265)</u>	<u>(1,019,394)</u>	<u>(1,116,425)</u>	<u>(97,031)</u>
<i>Net Change in Fund Balance</i>	<u>(451,408)</u>	<u>(2,761,392)</u>	<u>(41,472)</u>	<u>2,719,920</u>
<i>Fund Balance at Beginning of Year</i>	<u>5,437,408</u>	<u>5,437,408</u>	<u>5,437,408</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>560,615</u>	<u>560,615</u>	<u>560,615</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$5,546,615</u>	<u>\$3,236,631</u>	<u>\$5,956,551</u>	<u>\$2,719,920</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$14,895,950	\$14,998,352	\$15,090,262	\$91,910
Charges for Services	987,100	987,100	983,427	(3,673)
Other	352,300	352,300	302,827	(49,473)
<i>Total Revenues</i>	16,235,350	16,337,752	16,376,516	38,764
Expenditures				
Current:				
Human Services	16,103,011	17,903,950	17,500,967	402,983
<i>Excess of Revenues Over (Under) Expenditures</i>	132,339	(1,566,198)	(1,124,451)	441,747
Other Financing Sources				
Transfers In	902,350	902,350	900,924	(1,426)
<i>Net Change in Fund Balance</i>	1,034,689	(663,848)	(223,527)	440,321
<i>Fund Balance Beginning of Year</i>	512,943	512,943	512,943	0
Prior Year Encumbrances Appropriated	161,926	161,926	161,926	0
<i>Fund Balance End of Year</i>	<u>\$1,709,558</u>	<u>\$11,021</u>	<u>\$451,342</u>	<u>\$440,321</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,884,032	\$4,884,032	\$4,929,025	\$44,993
Intergovernmental	6,821,097	6,821,097	7,410,153	589,056
Fees, Licenses and Permits	1,000	1,000	455	(545)
Contributions and Donations	0	0	250	250
Other	18,000	18,000	94,104	76,104
<i>Total Revenues</i>	11,724,129	11,724,129	12,433,987	709,858
Expenditures				
Current:				
Human Services	13,897,350	13,889,459	11,965,406	1,924,053
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,173,221)	(2,165,330)	468,581	2,633,911
Other Financing Uses				
Transfers Out	0	(7,891)	(7,891)	0
<i>Net Change in Fund Balance</i>	(2,173,221)	(2,173,221)	460,690	2,633,911
<i>Fund Balance Beginning of Year</i>	6,079,743	6,079,743	6,079,743	0
<i>Fund Balance End of Year</i>	\$3,906,522	\$3,906,522	\$6,540,433	\$2,633,911

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$13,689,528	\$13,689,528	\$13,862,823	\$173,295
Intergovernmental	10,785,826	10,785,826	11,732,497	946,671
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	1,779,643	1,779,643	1,740,755	(38,888)
Contributions and Donations	3,000	3,000	3,350	350
Other	27,450	27,450	172,669	145,219
<i>Total Revenues</i>	<u>26,289,935</u>	<u>26,289,935</u>	<u>27,516,583</u>	<u>1,226,648</u>
Expenditures				
Current:				
Health	26,510,231	26,543,043	24,542,731	2,000,312
Debt Service:				
Interest and Fiscal Charges	61,942	61,942	34,203	27,739
<i>Total Expenditures</i>	<u>26,572,173</u>	<u>26,604,985</u>	<u>24,576,934</u>	<u>2,028,051</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(282,238)	(315,050)	2,939,649	3,254,699
Other Financing Uses				
Transfers Out	(28,450)	(1,892,689)	(364,239)	1,528,450
<i>Net Change in Fund Balance</i>	(310,688)	(2,207,739)	2,575,410	4,783,149
<i>Fund Balance Beginning of Year</i>	18,137,026	18,137,026	18,137,026	0
Prior Year Encumbrances Appropriated	542,548	542,548	542,548	0
<i>Fund Balance End of Year</i>	<u>\$18,368,886</u>	<u>\$16,471,835</u>	<u>\$21,254,984</u>	<u>\$4,783,149</u>

See accompanying notes to the basic financial statements

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Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Enterprise			Internal
	Water	Sewer	Total	Service
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$476,802	\$13,243,766	\$13,720,568	\$9,216,939
Receivables:				
Intergovernmental	0	2,047,751	2,047,751	0
Accounts	92,086	1,589,987	1,682,073	0
Interfund Receivable	0	0	0	1,048,441
<i>Total Current Assets</i>	<u>568,888</u>	<u>16,881,504</u>	<u>17,450,392</u>	<u>10,265,380</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	538,483	538,483	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,846,379	10,846,379	0
Special Assessments Receivable	53,346	345,267	398,613	0
Capital Assets:				
Nondepreciable Capital Assets	327,841	2,443,527	2,771,368	0
Depreciable Capital Assets, Net	11,668,131	71,506,687	83,174,818	0
<i>Total Noncurrent Assets</i>	<u>12,049,318</u>	<u>85,680,343</u>	<u>97,729,661</u>	<u>0</u>
<i>Total Assets</i>	<u>12,618,206</u>	<u>102,561,847</u>	<u>115,180,053</u>	<u>10,265,380</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	\$0	\$38,053	\$38,053	\$0

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2013

	Enterprise			Internal
	Water	Sewer	Total	Service
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$16,215	\$318,890	\$335,105	\$195
Contracts Payable	6,124	168,802	174,926	0
Accrued Wages	0	277,648	277,648	4,940
Intergovernmental Payable	0	188,090	188,090	1,112,409
Interfund Payable	101	48,348	48,449	0
Compensated Absences Payable	0	193,986	193,986	0
Matured Compensated Absences Payable	0	7,106	7,106	0
Accrued Interest Payable	100,065	180,006	280,071	14,881
Notes Payable	398,191	589,725	987,916	0
Revenue Bonds Payable	38,200	1,017,400	1,055,600	0
General Obligation Bonds Payable	40,000	8,854	48,854	150,000
Special Assessment Bonds Payable	0	2,059	2,059	0
OWDA Loans Payable	10,725	579,106	589,831	0
OPWC Loans Payable	24,337	306,971	331,308	0
Claims Payable	0	0	0	2,180,089
<i>Total Current Liabilities</i>	<u>633,958</u>	<u>3,886,991</u>	<u>4,520,949</u>	<u>3,462,514</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	688,177	688,177	0
Revenue Bonds Payable	3,070,300	17,808,899	20,879,199	0
General Obligation Bonds Payable	1,237,544	0	1,237,544	3,705,029
Special Assessment Bonds Payable	0	38,398	38,398	0
OWDA Loans Payable	166,245	2,236,317	2,402,562	0
OPWC Loans Payable	365,047	2,859,664	3,224,711	0
Claims Payable	0	0	0	484,016
<i>Total Long-Term Liabilities</i>	<u>4,839,136</u>	<u>23,631,455</u>	<u>28,470,591</u>	<u>4,189,045</u>
<i>Total Liabilities</i>	<u>5,473,094</u>	<u>27,518,446</u>	<u>32,991,540</u>	<u>7,651,559</u>
Net Position				
Net Investment in Capital Assets	6,828,088	48,586,225	55,414,313	0
Restricted for Debt Service	0	11,384,862	11,384,862	0
Unrestricted	317,024	15,110,367	15,427,391	2,613,821
<i>Total Net Position</i>	<u>\$7,145,112</u>	<u>\$75,081,454</u>	<u>82,226,566</u>	<u>\$2,613,821</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>297,023</u>	
Net position of business-type activities			<u>\$82,523,589</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, 2013*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$475,671	\$19,756,001	\$20,231,672	\$20,301,324
Fees, Licenses and Permits	31,500	571,044	602,544	0
Rentals	0	15,577	15,577	0
Other	381	248,634	249,015	0
<i>Total Operating Revenues</i>	<u>507,552</u>	<u>20,591,256</u>	<u>21,098,808</u>	<u>20,301,324</u>
Operating Expenses				
Personal Services	0	7,801,207	7,801,207	0
Materials and Supplies	17,340	934,513	951,853	526,756
Contractual Services	655,273	7,090,834	7,746,107	2,476,627
Depreciation	377,158	3,526,463	3,903,621	0
Claims	0	0	0	17,020,450
Change in Worker's Compensation Estimate	0	0	0	97,977
Other	4,525	382,292	386,817	30,298
<i>Total Operating Expenses</i>	<u>1,054,296</u>	<u>19,735,309</u>	<u>20,789,605</u>	<u>20,152,108</u>
<i>Operating Income (Loss)</i>	<u>(546,744)</u>	<u>855,947</u>	<u>309,203</u>	<u>149,216</u>
Non-Operating Revenues (Expenses)				
Interest	3,660	73,167	76,827	0
Interest and Fiscal Charges	(212,596)	(831,585)	(1,044,181)	(177,352)
Gain on Sale of Capital Assets	0	9,150	9,150	0
Special Assessments	17,978	265,673	283,651	0
Issuance Costs	(9,754)	(2,946)	(12,700)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(200,712)</u>	<u>(486,541)</u>	<u>(687,253)</u>	<u>(177,352)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(747,456)</u>	<u>369,406</u>	<u>(378,050)</u>	<u>(28,136)</u>
Capital Contributions	579,232	354,544	933,776	0
Transfers In	582,000	0	582,000	421,201
Transfers Out	0	(884,000)	(884,000)	0
<i>Change in Net Position</i>	<u>413,776</u>	<u>(160,050)</u>	<u>253,726</u>	<u>393,065</u>
<i>Net Position Beginning of Year</i>	<u>6,731,336</u>	<u>75,241,504</u>		<u>2,220,756</u>
<i>Net Position End of Year</i>	<u><u>\$7,145,112</u></u>	<u><u>\$75,081,454</u></u>		<u><u>\$2,613,821</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.

8,699

Change in net position of business-type activities

\$262,425

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise			Internal
	Water	Sewer	Total	Service
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$500,931	\$20,402,638	\$20,903,569	\$0
Cash Received from Interfund Services Provided	0	0	0	20,290,103
Other Cash Receipts	381	248,634	249,015	0
Cash Payments to Employees for Services	(16,318)	(7,760,001)	(7,776,319)	0
Cash Payments for Goods and Services	(782,931)	(7,514,253)	(8,297,184)	(2,384,423)
Cash Payments for Claims	0	0	0	(16,641,959)
Cash Payments for Workers' Compensation Premiums	0	0	0	(685,926)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(623,661)
Other Cash Payments	(4,525)	(382,292)	(386,817)	(19,339)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(302,462)</u>	<u>4,994,726</u>	<u>4,692,264</u>	<u>(65,205)</u>
Cash Flows from Noncapital and Related Financing Activities				
Special Assessments	17,978	265,673	283,651	0
Principal Paid on Notes	0	0	0	(150,000)
Interest Paid on Notes	0	0	0	(181,201)
Transfers In	582,000	0	582,000	421,201
Transfers Out	0	(884,000)	(884,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>599,978</u>	<u>(618,327)</u>	<u>(18,349)</u>	<u>90,000</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	579,232	428,926	1,008,158	0
Proceeds from Sale of Capital Assets	0	9,150	9,150	0
OPWC Loans Issued	0	227,833	227,833	0
Premium on Notes Issued	4,254	6,300	10,554	0
General Obligation Notes Issued	395,000	585,000	980,000	0
General Obligation Bonds Issued	0	8,854	8,854	0
Payment to Refunded Bond Escrow Account	0	(8,854)	(8,854)	0
Principal Paid on Notes	(410,000)	(610,000)	(1,020,000)	0
Interest Paid on Notes	(4,997)	(7,434)	(12,431)	0
Principal Paid on General Obligation Bonds	(40,000)	0	(40,000)	0
Interest Paid on General Obligation Bonds	(70,578)	0	(70,578)	0
Principal Paid on Special Assessment Bonds	0	(10,613)	(10,613)	0
Interest Paid on Special Assessment Bonds	0	(2,752)	(2,752)	0
Principal Paid on Revenue Bonds	(36,500)	(988,700)	(1,025,200)	0
Interest Paid on Revenue Bonds	(141,630)	(718,152)	(859,782)	0
Principal Paid on OPWC Loans	(24,337)	(306,971)	(331,308)	0
Principal Paid on OWDA Loans	(10,725)	(558,165)	(568,890)	0
Interest Paid on OWDA Loans	0	(104,651)	(104,651)	0
Issuance Costs	(9,754)	(2,946)	(12,700)	0
Payments for Capital Acquisitions	(843,701)	(3,383,774)	(4,227,475)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(613,736)</u>	<u>(5,436,949)</u>	<u>(6,050,685)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	3,660	73,167	76,827	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(312,560)</u>	<u>(987,383)</u>	<u>(1,299,943)</u>	<u>24,795</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>789,362</u>	<u>25,616,011</u>	<u>26,405,373</u>	<u>9,192,144</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$476,802</u>	<u>\$24,628,628</u>	<u>\$25,105,430</u>	<u>\$9,216,939</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2013

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$546,744)	\$855,947	\$309,203	\$149,216
Adjustments:				
Depreciation	377,158	3,526,463	3,903,621	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(5,503)	(94,852)	(100,355)	0
Intergovernmental Receivable	0	158,706	158,706	0
Interfund Receivable	0	0	0	(11,221)
Special Assessments	(737)	(3,838)	(4,575)	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(57,693)	199,106	141,413	(6,294)
Contracts Payable	6,124	168,802	174,926	0
Accrued Wages	(2,656)	53,653	50,997	420
Matured Compensated Absences Payable	0	439	439	0
Compensated Absences Payable	(34,205)	(1,305)	(35,510)	0
Interfund Payable	(231)	(11,581)	(11,812)	0
Intergovernmental Payable	(37,975)	143,186	105,211	(85,908)
Claims Payable	0	0	0	(111,418)
<i>Total Adjustments</i>	<u>244,282</u>	<u>4,138,779</u>	<u>4,383,061</u>	<u>(214,421)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$302,462)</u>	<u>\$4,994,726</u>	<u>\$4,692,264</u>	<u>(\$65,205)</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

Assets

Equity in Pooled Cash and Cash Equivalents	\$10,520,803
Cash and Cash Equivalents in Segregated Accounts	4,243,762
Property Taxes Receivable	145,329,529
Special Assessment Receivable	<u>2,188,717</u>

<i>Total Assets</i>	<u><u>\$162,282,811</u></u>
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Liabilities

Intergovernmental Payable	\$149,403,314
Undistributed Monies	7,390,616
Payroll Withholdings	802,654
Deposits Held and Due to Others	<u>4,686,227</u>

<i>Total Liabilities</i>	<u><u>\$162,282,811</u></u>
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See accompanying notes to the basic financial statements

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 1 - Reporting Entity

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

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 26 and 27.

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, 2013

of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

Fund Accounting

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

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

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

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

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

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

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

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

Measurement Focus

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

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

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For the Year Ended December 31, 2013

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

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for the proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred inflows of resources and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 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

Mahoning County, Ohio
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balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

Cash and Cash Equivalents

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

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

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

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

During 2013, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, commercial paper, repurchase agreements and STAR Ohio.

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share price which is the price the investment could be sold for on December 31, 2013.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2013 amounted to \$54,323, which includes \$36,230 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Restricted Assets

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

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

Capital Assets

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

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

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

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

For 2013, the County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

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Notes to the Basic Financial Statements
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Interfund Balances

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

Compensated Absences

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

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

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

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

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

Bond Premiums

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

Accrued Liabilities and Long-Term Obligations

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

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

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Fund Balance

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

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

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

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

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

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.

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Operating Revenues and Expenses

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

Contributions of Capital

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

Interfund Activity

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

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

Estimates

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

Budgetary Process

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Note 3 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - are presented in the basic financial statements for the general fund and major special revenue funds.

The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Budgetary revenues and expenditures of the revolving loans, economic development, tax certificate administration, adult protective services, certificate of title administration and recorder equipment funds are classified to the general fund for GAAP reporting.

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

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	Net Change in Fund Balances			
	General	Department of Human Services	Children Services Board	Developmental Disabilities Board
GAAP Basis	(\$2,644)	(\$228,714)	(\$412,593)	\$2,134,454
Net Adjustment for Revenue Accruals	(2,148,378)	(3,988)	591,323	3,109,681
Beginning Fair Value				
Adjustment for Investments	330,690	0	0	0
Ending Fair Value				
Adjustment for Investments	(176,299)	0	0	0
Beginning Unrecorded Cash	3,563	0	0	0
Ending Unrecorded Cash	(31,373)	0	0	0
Perspective Difference:				
Revolving Loans	15,067	0	0	0
Economic Development	(2,436)	0	0	0
Certificate of Title Administration	94,431	0	0	0
Recorder Equipment	(145,317)	0	0	0
Net Adjustment for Expenditure Accruals	2,702,697	54,138	281,960	(2,280,218)
Encumbrances	(681,473)	(44,963)	0	(388,507)
Budget Basis	(\$41,472)	(\$223,527)	\$460,690	\$2,575,410

Note 4 – Changes in Accounting Principles

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, “The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34.” This Statement modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change in the County’s financial statements.

Note 5 – Accountability

Accountability

The following funds had a deficit fund balance as of December 31, 2013:

Department of Human Services	\$307,622
Tax Administration Negotiated Lien	356
Debt Service	3,842,119

The department of human services and the tax administration negotiated lien special revenue funds had a deficit fund balance caused by the expenditures exceeding revenues 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.

Mahoning County, Ohio
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Note 6 - Fund Balances

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

Fund Balances	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment	Other Governmental Funds	Total
<i>Nonspendable</i>								
Unclaimed monies	\$450,507	\$0	\$0	\$0	\$0	\$0	\$0	\$450,507
<i>Restricted for</i>								
County Courts	0	0	0	0	0	0	6,120,481	6,120,481
Home Improvement	0	0	0	0	0	0	2,649,432	2,649,432
Public Safety	0	0	0	0	0	0	1,769,285	1,769,285
Public Health and Welfare	0	0	5,947,072	25,886,443	0	0	9,824,340	41,657,855
Street Maintenance	0	0	0	0	0	0	5,029,562	5,029,562
Tax Administration	165,738	0	0	0	0	0	72,616	238,354
Recorder Equipment	461,890	0	0	0	0	0	0	461,890
Capital Improvements	0	0	0	0	0	10,683,255	563,716	11,246,971
Title Certificate Administration	1,069,319	0	0	0	0	0	0	1,069,319
<i>Total Restricted</i>	1,696,947	0	5,947,072	25,886,443	0	10,683,255	26,029,432	70,243,149
<i>Committed for</i>								
Public Safety	330,010	0	0	0	0	0	0	330,010
Facilities Management	69,559	0	0	0	0	0	0	69,559
Building Regulations	16,211	0	0	0	0	0	0	16,211
County Courts	148,988	0	0	0	0	0	0	148,988
Public Health and Welfare	10,380	0	0	0	0	0	0	10,380
<i>Total Committed</i>	575,148	0	0	0	0	0	0	575,148
<i>Assigned to</i>								
Building Regulations	1,849,239	0	0	0	0	0	0	1,849,239
<i>Unassigned (Deficit)</i>	7,814,324	(307,622)	0	0	(3,842,119)	0	(356)	3,664,227
<i>Total Fund Balances (Deficit)</i>	\$12,386,165	(\$307,622)	\$5,947,072	\$25,886,443	(\$3,842,119)	\$10,683,255	\$26,029,076	\$76,782,270

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

Note 7 - Deposits and Investments

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

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

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

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

Mahoning County, Ohio
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For the Year Ended December 31, 2013

notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.

11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$15,269,974 of the County's bank balance of \$16,769,974 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, 2013, the County's board of developmental disabilities special revenue fund had a balance of \$4,331,467 with NEON, a jointly governed organization (See Note 24). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	<u>Fair Value</u>	<u>Maturity</u>	<u>Standard & Poor's</u>	<u>Percent of Total Investments</u>
Federal Home Loan Bank Bonds	\$7,977,250	Less than five years	AA+	8.41 %
Federal National Mortgage Association Bonds	27,317,930	Less than five years	AA+	28.81
Federal Home Loan Mortgage Corporation Bonds	19,090,722	Less than five years	AA+	20.13
Federal Farm Credit Bonds	29,710,613	Less than five years	AA+	31.33
Commercial Paper	2,997,200	Less than one year	AA+	3.16
Repurchase Agreements	6,700,000	Less than one year	AA+	7.07
STAR Ohio	1,023,917	Average of 53.4 days	AAAm	NA
Total Portfolio	<u>\$94,817,632</u>			

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

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

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

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes were levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was \$13.70 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2013 property tax receipts were based are as follows:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Real Estate	
Residential/Agricultural	\$2,851,153,750
Other Real Estate	916,921,610
Tangible Personal Property	
Public Utility	174,204,740
Total	<u>\$3,942,280,100</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 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 9 - Permissive Sales and Use Tax

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

The sales tax generates approximately \$30 million in general fund revenues each year. Sales tax revenues from both ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures.

Note 10 - Contingent Liabilities

Grants

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

Litigation

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 11 - Receivables

Receivables at December 31, 2013, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues.

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

Special assessments expected to be collected in more than one year amount to \$43,091 in the debt service fund, \$411,239 in the 911 operations special revenue fund, \$53,346 in the water enterprise fund and \$345,267 in the sewer enterprise fund. At December 31, 2013 the amount of delinquent special assessments was \$180,386.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Local Government	\$1,330,072
Homestead and Rollback	1,131,814
Casino Revenues	698,340
Special Elections	201,565
Prisoner Bookings	178,747
Department of Education	10,489
<i>Total General Fund</i>	<u>3,551,027</u>
Special Revenue Funds	
<i>Major</i>	
Department of Human Services	7,499
Children Services Board	409,612
Developmental Disabilities Board	1,888,594
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	4,900,696
Board of Mental Health	283,990
Grants	4,982,345
Sheriff's Policing Revenue	12,084
<i>Total Special Revenue Funds</i>	<u>12,484,820</u>
Nonmajor Capital Projects Fund	
Roads and Bridges	463,940
Major Debt Service Fund	
General Obligation Bond Retirement	143,586
<i>Total Governmental Activities</i>	<u><u>\$16,643,373</u></u>

At December 31, 2013 the County had an intergovernmental receivable of \$2,047,751 in the sewer enterprise fund for charges to various cities.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Governmental Activities:				
Capital assets not being depreciated				
Land	\$927,694	\$0	\$0	\$927,694
Construction in progress	2,360,825	6,304,292	(5,382,483)	3,282,634
Total capital assets not being depreciated	3,288,519	6,304,292	(5,382,483)	4,210,328
Capital assets being depreciated				
Buildings, structures and improvements	92,253,086	1,172,307	0	93,425,393
Furniture, fixtures and equipment	19,205,462	3,051,722	(201,392)	22,055,792
Vehicles	10,873,065	887,916	(440,597)	11,320,384
Infrastructure	119,842,134	3,595,112	(190,922)	123,246,324
Total capital assets being depreciated	242,173,747	8,707,057	(832,911)	250,047,893
Accumulated depreciation				
Buildings, structures and improvements	(34,433,702)	(3,058,408)	0	(37,492,110)
Furniture, fixtures and equipment	(10,781,050)	(2,202,911)	201,392	(12,782,569)
Vehicles	(7,637,492)	(751,534)	422,091	(7,966,935)
Infrastructure	(45,113,119)	(4,492,338)	190,922	(49,414,535)
Total accumulated depreciation	(97,965,363)	(10,505,191) *	814,405	(107,656,149)
Capital assets being depreciated, net	144,208,384	(1,798,134)	(18,506)	142,391,744
Governmental activities capital assets, net	\$147,496,903	\$4,506,158	(\$5,400,989)	\$146,602,072

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,711,046
Judicial	554,683
Public Safety	1,723,481
Public Works	4,642,286
Public Health and Welfare	818,220
Human Services	1,055,475
Total	\$10,505,191

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Business type activities:				
Capital assets not being depreciated				
Land	\$367,852	\$0	\$0	\$367,852
Construction in progress	675,475	3,766,884	(2,038,843)	2,403,516
Total capital assets not being depreciated	1,043,327	3,766,884	(2,038,843)	2,771,368
Capital assets being depreciated				
Buildings, structures and improvements	15,182,604	0	0	15,182,604
Utility plant in service	50,957,919	0	0	50,957,919
Infrastructure	112,474,539	2,107,097	0	114,581,636
Furniture, fixtures and equipment	907,350	133,606	0	1,040,956
Vehicles	1,938,016	258,731	(84,452)	2,112,295
Total capital assets being depreciated	181,460,428	2,499,434	(84,452)	183,875,410
Accumulated depreciation				
Buildings, structures and improvements	(8,818,773)	(373,010)	0	(9,191,783)
Utility plant in service	(31,025,818)	(914,651)	0	(31,940,469)
Infrastructure	(55,235,329)	(2,174,616)	0	(57,409,945)
Furniture, fixtures and equipment	(591,500)	(53,823)	0	(645,323)
Vehicles	(1,210,003)	(387,521)	84,452	(1,513,072)
Total accumulated depreciation	(96,881,423)	(3,903,621)	84,452	(100,700,592)
Capital assets being depreciated, net	84,579,005	(1,404,187)	0	83,174,818
Business type activities capital assets, net	\$85,622,332	\$2,362,697	(\$2,038,843)	\$85,946,186

Note 13 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2013, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	515,605,409
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

(stop loss) policy covers annual claims in excess of \$150,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$1,293,859 have been accrued as a liability based on a review of January 2013 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 2012 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$1,133,528	\$15,229,763	\$15,152,204	\$1,211,087
2013	1,211,087	16,724,731	16,641,959	1,293,859

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2013 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 2013. The minimum premium portion of intergovernmental payable is \$523,777 and the actual claim costs are \$587,886. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,481,909 have been accrued as a liability at December 31, 2013, 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, 2013, 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 2012 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2012	\$2,349,442	\$268,556	\$766,149	\$336,248	\$2,188,097
2013	2,188,097	295,719	623,661	97,977	1,958,132

Note 14 – Shared Risk Pool

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013 was \$843,066.

Note 15 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll. Members in the state and local divisions may participate in all three plans. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1.00 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012 and 2011 were \$8,689,367, \$6,484,064 and \$6,414,609, respectively. For 2013, 93.51 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$112,698 made by the County and \$80,499 made by plan members.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

State Teachers Retirement System

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

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

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For December 31, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for December 31, 2013, 2012 and 2011 were \$95,190, \$96,238 and \$94,557, respectively. For 2013, 95.05 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. There were no contributions to the DC and Combined Plans in 2013.

Note 16 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012 and 2011 were \$668,413, \$2,593,626 and \$2,565,844, respectively. For 2013, 93.51 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly

Mahoning County, Ohio
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For the Year Ended December 31, 2013

Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for December 31, 2013, 2012 and 2011 were \$7,322, \$7,403 and \$7,274 respectively. For 2013, 95.05 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Note 17 - Compensated Absences

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

Note 18 – Notes Payable

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

	Outstanding 12/31/2012	Issued	Retired	Outstanding 12/31/2013
Governmental Activities				
Bond Anticipation Notes - 2012	\$510,000	\$0	(\$510,000)	\$0
Premium on Bond Anticipation Notes - 2012	2,677	0	(2,677)	0
Various Purpose Bond Anticipation Notes - 2013A	0	1,995,000	0	1,995,000
Premium on Bond Anticipation Notes - 2013A	0	21,487	(5,371)	16,116
Various Purpose Bond Anticipation Notes - 2013B	0	570,000	0	570,000
Premium on Bond Anticipation Notes - 2013B	0	4,816	(401)	4,415
Sales Tax Anticipation Notes	9,880,000	2,345,000	(4,880,000)	7,345,000
Premium on Sales Tax Anticipation Notes	111,713	53,348	(38,431)	126,630
Total Governmental Activities	<u>\$10,504,390</u>	<u>\$4,989,651</u>	<u>(\$5,436,880)</u>	<u>\$10,057,161</u>

Mahoning County, Ohio
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	Outstanding 12/31/12	Issued	Retired	Outstanding 12/31/13
Business Type Activities				
General Obligation Notes				
Sewer Fund				
South Milton Water Project - 2013	\$0	\$585,000	\$0	\$585,000
Premium on South Milton Water Project	0	6,300	(1,575)	4,725
South Milton Water Project - 2012	610,000	0	(610,000)	0
Premium on South Milton Water Project	3,203	0	(3,203)	0
Total Sewer Fund	613,203	591,300	(614,778)	589,725
Water Fund				
South Milton Water Project - 2013	0	395,000	0	395,000
Premium on South Milton Water Project	0	4,254	(1,063)	3,191
South Milton Water Project - 2012	410,000	0	(410,000)	0
Premium on South Milton Water Project	2,153	0	(2,153)	0
Total Water Fund	412,153	399,254	(413,216)	398,191
Total General Obligation Notes	\$1,025,356	\$990,554	(\$1,027,994)	\$987,916

During 2013, the County issued \$1,995,000 in bond anticipation notes for various improvements. The notes were issued with an interest rate of 1.50 percent and will mature October 9, 2014. The notes will be paid from the building and equipment capital projects fund. As of December 31, 2013 all proceeds have been spent.

During 2013, the County issued \$570,000 in bond anticipation notes for various improvements. The notes were issued with an interest rate of 1.50 percent and will mature October 9, 2014. The notes will be paid from the building and equipment capital projects fund. As of December 31, 2013 all proceeds have been spent.

During 2013, the County issued \$980,000 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 October 9, 2014. As of December 31, 2013 all proceeds have been spent.

In 2013, the County issued \$2,345,000 in sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$4,880,000 in sales tax anticipation notes during 2013. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2014	\$1,245,000	\$163,856	\$1,408,856
2015	1,225,000	138,288	1,363,288
2016	1,025,000	110,413	1,135,413
2017	935,000	86,113	1,021,113
2018	945,000	64,262	1,009,262
2019-2022	1,970,000	91,375	2,061,375
Total	\$7,345,000	\$654,307	\$7,999,307

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 19 - Related Party Transactions

During 2013, 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 2013, MASCO reported \$226,556 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of MASCO. Additional habilitative services provided directly to MASCO clients by Mahoning County amounted to \$4,534,284 during 2013.

Note 20 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose 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
Various Purpose - 2004	2.00 - 4.20	32,607,440	2023
Internal Service - 2011	1.75 - 6.00	4,080,000	2031
<i>OPWC Loan:</i>			
Bailey Road Rehab - 2009	0.00	485,061	2019
Mill and Fill - 2011	0.00	262,665	2021
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
Oakhill Renaissance Loan	3.00	430,000	2013
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>			
Sewer - Various Purpose Refunding - 2013	1.500 - 3.000	8,854	2014
Water System Improvement - 2008	Various	1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375	125,000	2035
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension	4.00 - 5.25	50,000	2027
Sewer - 2004	2.00 - 4.20	1,147,200	2013
<i>OWDA Loans:</i>			
Petersburg Waterline Extension	0.00	n/a	n/a
Meander - 1977	5.50	6,408,777	2017
North Lima Sewer - 1999	0.73	3,600,540	2021
Campbell Wastewater Treatment Plant - 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, 2013

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans:</i>			
Woodside Lake - 1995	0.00 %	\$291,374	2015
Sewer Rehab - 1996	0.00	885,000	2016
Pallotta Pump Station - 1996	0.00	70,239	2016
Axe Factory/Bears Den and Kirkmere - 1996	0.00	490,000	2016
Pump Station Standby - 1996	0.00	131,203	2016
Sherwood Forest Plant - 1998	0.00	288,950	2018
Sherwood Forest Rehab - 1997	0.00	488,089	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
SR 46 Niles	0.00	60,393	n/a
Riblett Road	0.00	492,276	n/a
Meander Wastewater Grit Removal	0.00	1,195,194	2030
Poland Interceptor	0.00	458,129	2029
Lipkey Road Sanitary Sewer	0.00	23,835	n/a
New Middletown Sanitary Sewer and Pump Station Replacement	0.00	203,998	n/a
Jackson Milton Water Meter Rehab	0.00	206,785	2029
Craig Beach Rehab	0.00	279,948	2029

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

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2013	\$0	\$6,021,146	\$0	\$6,021,146	\$1,111,146
Premium on Various Purpose - 2013	0	72,161	(1,203)	70,958	0
Total Various Purpose - 2013	0	6,093,307	(1,203)	6,092,104	1,111,146
Various Purpose - 2011	6,375,000	0	(440,000)	5,935,000	445,000
Premium on Various Purpose - 2011	80,705	0	(4,266)	76,439	0
Total Various Purpose - 2011	6,455,705	0	(444,266)	6,011,439	445,000
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	1,820,000	0	(205,000)	1,615,000	210,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	2,130,000	0	(265,000)	1,865,000	270,000
Taxable Series 2010 B Term	4,580,000	0	0	4,580,000	0
Premium on Various Purpose - 2010	131,159	0	(5,723)	125,436	0
Total Various Purpose - 2010	13,421,159	0	(475,723)	12,945,436	480,000
Various Purpose - 2009	2,460,000	0	(195,000)	2,265,000	195,000
Various Purpose - 2008	4,640,000	0	(540,000)	4,100,000	555,000
Various Purpose - 2007	663,531	0	(32,941)	630,590	32,941
Premium on Various Purpose - 2007	17,953	0	(1,204)	16,749	0
Total Various Purpose - 2007	\$681,484	\$0	(\$34,145)	\$647,339	\$32,941

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Governmental Activities continued					
General Obligation Bonds					
Various Purpose - 2006	\$8,215,000	\$0	(\$535,000)	\$7,680,000	\$555,000
Premium on Various Purpose - 2006	167,763	0	(8,830)	158,933	0
Total Various Purpose - 2006	8,382,763	0	(543,830)	7,838,933	555,000
Various Purpose - 2004	6,817,593	0	(6,817,593)	0	0
Internal Service Fund - 2011					
Internal Service Bond	3,940,000	0	(150,000)	3,790,000	150,000
Internal Service Premium	68,659	0	(3,630)	65,029	0
Total Internal Service Fund - 2011	4,008,659	0	(153,630)	3,855,029	150,000
<i>Total General Obligation Bonds</i>	<u>46,867,363</u>	<u>6,093,307</u>	<u>(9,205,390)</u>	<u>43,755,280</u>	<u>3,524,087</u>
OPWC Loan					
Bailey Road Rehab - 2009	315,290	0	(48,506)	266,784	48,506
Mill and Fill - 2011	262,665	0	(13,133)	249,532	26,266
Total OPWC Loans	577,955	0	(61,639)	516,316	74,772
Other Long-Term Obligations					
Long-Term Note - West Branch Reservoir	230,790	0	(43,513)	187,277	44,797
Loan - Oakhill Renaissance	205,820	0	(205,820)	0	0
Claims Payable	1,564,436	594,997	(789,187)	1,370,246	886,230
Capital Lease	614,653	0	(96,423)	518,230	342,400
Compensated Absences	8,441,845	2,791,274	(2,459,516)	8,773,603	2,484,446
<i>Total Other Long-Term Obligations</i>	<u>11,057,544</u>	<u>3,386,271</u>	<u>(3,594,459)</u>	<u>10,849,356</u>	<u>3,757,873</u>
<i>Total Governmental Activities</i>	<u>\$58,502,862</u>	<u>\$9,479,578</u>	<u>(\$12,861,488)</u>	<u>\$55,120,952</u>	<u>\$7,356,732</u>

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Water Bonds - 2008	\$3,145,000	\$0	(\$36,500)	\$3,108,500	\$38,200
Various Sewer Bonds - 2008	4,307,500	0	(50,200)	4,257,300	52,500
Various Sewer Bonds - 2009	2,422,900	0	(28,500)	2,394,400	29,900
Various Sewer Bonds - 2010 Serial	8,160,020	0	(910,000)	7,250,020	935,000
Various Sewer Bonds - 2010 Term	4,885,000	0	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	41,385	0	(1,806)	39,579	0
<i>Total Revenue Bonds</i>	<u>22,961,805</u>	<u>0</u>	<u>(1,027,006)</u>	<u>21,934,799</u>	<u>1,055,600</u>
General Obligation Bonds					
Sewer Fund					
Sewer Refunding Bonds - 2013	0	8,854	0	8,854	8,854
Water Fund					
Water System Improvement - 2008	1,200,000	0	(35,000)	1,165,000	35,000
Water System Improvement - 2010 Serial	40,000	0	(5,000)	35,000	5,000
Water System Improvement - 2010 Term	75,000	0	0	75,000	0
Premium on Water System Improvement - 2010	2,660	0	(116)	2,544	0
<i>Total General Obligation Bonds</i>	<u>\$1,317,660</u>	<u>\$8,854</u>	<u>(\$40,116)</u>	<u>\$1,286,398</u>	<u>\$48,854</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2013

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Business Type Activities continued					
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	\$41,469	\$0	(\$2,059)	\$39,410	\$2,059
Premium on Canfield Sewer Extension	1,122	0	(75)	1,047	0
Total Canfield Sewer Extension	42,591	0	(2,134)	40,457	2,059
Sewer	17,408	0	(17,408)	0	0
<i>Total Special Assessment Bonds</i>	<i>59,999</i>	<i>0</i>	<i>(19,542)</i>	<i>40,457</i>	<i>2,059</i>
OWDA Loans					
Water					
Petersburg Waterline Extension	187,695	0	(10,725)	176,970	10,725
Sewer Fund					
Meander	1,400,182	0	(322,385)	1,077,797	340,116
North Lima Sewer	1,445,514	0	(176,115)	1,269,399	177,403
Campbell Wastewater Treatment Plant	19,001	0	(3,636)	15,365	3,716
Campbell Wastewater Treatment Plant	108,912	0	(18,840)	90,072	19,257
Campbell Wastewater Treatment Plant	50,897	0	(5,818)	45,079	6,091
Diehl Lake	349,082	0	(31,371)	317,711	32,523
<i>Total OWDA Loans</i>	<i>3,561,283</i>	<i>0</i>	<i>(568,890)</i>	<i>2,992,393</i>	<i>589,831</i>
OPWC Loans					
Sewer Fund					
Woodside Lake	35,993	0	(14,397)	21,596	14,397
Sewer Rehab	132,750	0	(44,250)	88,500	44,250
Pallotta Pump Station	10,536	0	(3,512)	7,024	3,512
Axe Factory/Bears Den and Kirkmere	73,500	0	(24,500)	49,000	24,500
Pump Station Standby	19,680	0	(6,560)	13,120	6,560
Sherwood Forest Plant	72,237	0	(14,447)	57,790	14,447
Sherwood Forest Rehab	97,618	0	(24,404)	73,214	24,404
Penny Lane	68,207	0	(15,157)	53,050	15,157
Palmyra Wastewater Treatment					
Plant Elimination	112,237	0	(10,203)	102,034	10,203
Facility Power Correction and					
Security Rehab	173,584	0	(10,210)	163,374	10,210
US 224 and SR 45 Sanitary Sewer	464,058	0	(29,004)	435,054	29,004
SR 46 Niles	57,892	0	(3,047)	54,845	3,047
Riblett Road	492,276	0	(24,614)	467,662	24,614
Meander Wastewater Grit Removal	1,045,795	0	(59,760)	986,035	59,760
Poland Interceptor	389,410	0	(22,906)	366,504	22,906
Lipkey Road Sanitary Sewer	0	23,835	0	23,835	0
New Middletown Sanitary Sewer and Pump Rehab	0	203,998	0	203,998	0
Water Fund					
Jackson Milton Water Meter Rehab	175,767	0	(10,339)	165,428	10,339
Craig Beach Rehab	237,954	0	(13,998)	223,956	13,998
<i>Total OPWC Loans</i>	<i>3,659,494</i>	<i>227,833</i>	<i>(331,308)</i>	<i>3,556,019</i>	<i>331,308</i>
Compensated Absences	917,673	169,028	(204,538)	882,163	193,986
<i>Total Business Type Activities</i>	<i>\$32,477,914</i>	<i>\$405,715</i>	<i>(\$2,191,400)</i>	<i>\$30,692,229</i>	<i>\$2,221,638</i>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

In 2013, the County issued general obligation bonds, in the amount of \$6,021,146, to currently refund bonds previously issued in fiscal year 2004 for various capital projects. The current refunding was undertaken to take advantage of lower interest rates. The bonds were issued with interest rates varying from 1.5 percent to 3 percent and were issued for a ten year period with final maturity on October 15, 2023. The bonds will be retired through the general obligation bond retirement debt service fund.

	<u>2004 Various Purpose General Obligation Bonds</u>
Outstanding at December 31, 2012	\$6,817,593
Amount Refunded	(5,810,848)
Principal Payment on Non-Refunded Portion	<u>(1,006,745)</u>
Outstanding at December 31, 2013	<u><u>\$0</u></u>

The bonds were sold at a premium of \$72,161. The proceeds of the refunding bonds were deposited in an irrevocable trust with an escrow agent to provide for the optional redemption on December 1, 2013 of \$5,810,848 of the outstanding 2004 various purpose general obligation bonds so as to discharge and satisfy the obligations of the County.

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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

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

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

During 2008, the County assumed a \$430,000 Ohio Development Services Agency (formerly known as Ohio Department of Development) Loan for Oak Hill Renaissance property at 3.00 percent. The loan was paid from the building and improvements capital projects fund.

The County has pledged future revenues, net of operating expenses, to repay revenue bonds, OWDA and OPWC loans in the sewer enterprise fund. The debt is payable solely from net revenues and are payable through 2049. Annual principal payments on the debt issues are expected to require .42 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$35,736,643. Principal and interest paid for the current year and total net revenues were \$2,676,639 and \$4,455,577 respectively.

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

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

Mahoning County, Ohio
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For the Year Ended December 31, 2013

The County has entered into contractual agreements for construction loans from OPWC and OWDA. Under the terms of these agreements, OPWC and OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OPWC and OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of these loans for OPWC's Lipkey Road Sanitary Sewer and New Middletown Sanitary Sewer and Pump Station Replacement are \$23,835 and \$203,998, respectively.

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

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

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2013 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2014	\$3,314,087	\$1,412,003	\$44,797	\$5,526	\$74,772
2015	3,122,941	1,307,124	46,119	4,205	74,772
2016	2,882,941	1,221,947	47,479	2,843	74,772
2017	2,592,647	1,135,714	48,882	1,442	74,772
2018	2,037,647	1,052,810	0	0	74,772
2019 - 2023	10,665,589	4,203,756	0	0	142,456
2024 - 2028	7,225,884	2,252,528	0	0	0
2029 - 2033	4,225,000	664,257	0	0	0
2034 - 2035	800,000	52,938	0	0	0
Total	<u>\$36,866,736</u>	<u>\$13,303,077</u>	<u>\$187,277</u>	<u>\$14,016</u>	<u>\$516,316</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2014	\$210,000	\$350,918	(\$157,913)	\$403,005
2015	215,000	345,878	(155,645)	405,233
2016	220,000	339,858	(152,937)	406,921
2017	230,000	333,038	(149,867)	413,171
2018	235,000	324,988	(146,244)	413,744
2019 - 2023	1,350,000	1,458,917	(656,514)	2,152,403
2024 - 2028	1,750,000	1,056,345	(475,355)	2,330,990
2029 - 2033	1,595,000	476,368	(214,364)	1,857,004
2034 - 2035	570,000	58,387	(26,275)	602,112
Total	<u>\$6,375,000</u>	<u>\$4,744,697</u>	<u>(\$2,135,114)</u>	<u>\$8,984,583</u>

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$1,055,600	\$836,533	\$48,854	\$69,541	\$2,059	\$2,095
2015	1,080,800	812,522	40,000	67,709	2,059	2,002
2016	1,066,200	787,882	40,000	66,121	2,059	1,910
2017	1,097,000	758,728	45,000	64,509	2,353	1,807
2018	1,128,300	728,692	45,000	62,559	2,353	1,689
2019 - 2023	2,530,900	3,302,851	270,000	275,419	14,411	6,467
2024 - 2028	3,042,200	2,770,861	335,000	194,493	14,116	2,081
2029 - 2033	3,731,100	2,075,795	450,000	85,018	0	0
2034 - 2038	2,703,600	1,270,998	10,000	657	0	0
2039 - 2043	1,934,200	819,653	0	0	0	0
2044 - 2048	2,400,800	353,203	0	0	0	0
2049	124,520	5,192	0	0	0	0
Total	<u>\$21,895,220</u>	<u>\$14,522,910</u>	<u>\$1,283,854</u>	<u>\$886,026</u>	<u>\$39,410</u>	<u>\$18,051</u>

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2014	\$589,831	\$83,708	\$331,308
2015	611,823	61,714	324,110
2016	635,223	38,319	238,090
2017	259,808	14,336	206,111
2018	248,716	10,901	184,082
2019 - 2023	577,271	14,496	920,407
2024 - 2028	53,626	0	869,387
2029 - 2030	16,095	0	254,691
Total	<u>\$2,992,393</u>	<u>\$223,474</u>	<u>\$3,328,186</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2013, are an overall debt margin of \$67,570,095.

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, 2013, there were twenty-three series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$208.1 million at December 31, 2013. The aggregate principal amount payable for the six series issued prior to January 1, 1996 was \$59.8 million.

Note 21 – Capital Lease

During prior years, the County entered into capital leases for a street sweeper, election systems voting equipment, printers and copiers. The leases meet the criteria for a capital lease and have been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book values as of December 31, 2013 are as follows:

	<u>Amounts</u>
Vehicles	\$206,003
Equipment	<u>1,064,850</u>
Total Capitalized	1,270,853
Less: Accumulated Depreciation	<u>(762,512)</u>
Current Book Value	<u><u>\$508,341</u></u>

The following is a schedule of the future minimum leases payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2013.

	<u>Amounts</u>
2014	\$358,820
2015	159,765
2016	<u>20,975</u>
Total Minimum Lease Payments	539,560
Less: Amount representing interest	<u>(21,330)</u>
Present Value of Minimum Lease Payments	<u><u>\$518,230</u></u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Note 22 – Significant Commitments

Contractual Commitments

As of December 31, 2013, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
United Survey, Inc.	\$708,842	\$200,299	\$508,543
The Murphy Contracting Co.	511,297	66,080	445,217
W.T. Leone's Tri Area Electric Co.	349,971	0	349,971
Glaus, Pyle, Schomer, Burns & Dehaven, Inc.	484,530	177,901	306,629
Prout Boiler Heating & Welding, Inc.	270,628	0	270,628
A P O'Horo Co., Inc.	250,870	0	250,870
Parella Pannunzio Inc.	675,439	435,400	240,039
Antenucci Inc.	215,302	0	215,302
Enertech Electrical Inc.	210,000	0	210,000
Total	<u>\$3,676,879</u>	<u>\$879,680</u>	<u>\$2,797,199</u>

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

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	\$681,473	Mahoning County Sewer	\$2,641,995
Department of Human Services	44,963	Mahoning County Water	197,048
Developmental Disabilities	388,507	<i>Total Enterprise Funds</i>	<u>\$2,839,043</u>
Buildings and Equipment	1,997,425		
Other Governmental Funds	2,273,947		
<i>Total Governmental Funds</i>	<u>\$5,386,315</u>	Internal Service Funds	<u>\$40,958</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 23 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		
	General	Internal Service	Total
General	\$0	\$390,319	\$390,319
Department of Human Services	0	135,008	135,008
Children Services Board	0	63,999	63,999
Developmental Disabilities Board	0	306,580	306,580
Other Governmental Funds	102,081	104,086	206,167
<i>Total Governmental Funds</i>	<u>102,081</u>	<u>999,992</u>	<u>1,102,073</u>
Water	0	101	101
Sewer	0	48,348	48,348
<i>Total Enterprise Funds</i>	<u>0</u>	<u>48,449</u>	<u>48,449</u>
<i>Totals</i>	<u>\$102,081</u>	<u>\$1,048,441</u>	<u>\$1,150,522</u>

Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfers To	Transfers From			
	General	Children Services Board	Developmental Disabilities Board	Building and Equipment
General	\$0	\$0	\$0	\$0
Department of Human Services	900,924	0	0	0
Debt Service	0	0	0	874,471
Building and Equipment	0	7,891	364,239	0
Other Governmental Funds	497,776	0	0	0
Internal Service Funds	0	0	0	331,201
<i>Totals</i>	<u>\$1,398,700</u>	<u>\$7,891</u>	<u>\$364,239</u>	<u>\$1,205,672</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Transfers To	Transfers From		Totals
	Other Governmental Funds	Sewer	
General	\$109,356	\$0	\$109,356
Department of Human Services	0	0	900,924
Debt Service	0	0	874,471
Building and Equipment	0	0	372,130
Other Governmental Funds	1,672,453	212,000	2,382,229
Water	0	582,000	582,000
Internal Service Funds	0	90,000	421,201
Totals	<u>\$1,781,809</u>	<u>\$884,000</u>	<u>\$5,642,311</u>

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

Note 24 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull 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 \$1,096,837 to the Western Reserve Port Authority in 2013. 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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 9 W Front Street, Youngstown, Ohio 44503.

Mahoning County Family and Children First Council

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

EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$76,606 in 2013. 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 2013, no payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

Note 25 – Subsequent Event

On May 6, 2014, the voters of Mahoning County turned down a renewal of the ½ percent sales tax set to expire on October 1, 2015. Each ½ percent of sales tax generates approximately \$15.5 million of revenue on an annual basis.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 26 – Mahoning Adult Services Company, Inc. (MASCO)

Summary of Significant Accounting Policies

Nature of Activities

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

Program Services

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

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

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

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

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

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

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Investments

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

Accounts Receivable

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

Inventory

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

Capital Assets

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

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

Restriction Policy

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

Income Taxes

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

Expense Allocations

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

Investments

Investments consisted of shares in various mutual funds with a market value of \$239,706 in 2013. Earnings on the investments and cash accounts in 2013 consist of \$11,433 in unrealized gains and \$8,210 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$155,340 and accumulated depreciation of \$126,653 with an ending net value of \$28,687 at December 31, 2013. Depreciation expense amounted to \$8,826 for 2013.

In-Kind

Mahoning County estimated in-kind contributions to MASCO it has furnished for rent, utilities, wages and fringe benefits. The calculation was determined to be \$226,556. 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 \$43,826 in 2013 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

Note 27 – 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Assets Held for Resale

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

Capital Assets

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

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

Accrued Liabilities and Long-Term Obligations

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

Governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund. However, compensated absences are reported as a liability in the fund financial statements only to the extent payments come due each period upon the occurrence of employee resignations and retirements.

Compensated Absences

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

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

Equipment

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$4,785 and accumulated depreciation of \$793 with an ending net value of \$3,992 at December 31, 2013. Depreciation expense amounted to \$793 for 2013.

Long-Term Obligations

MCLRC has long-term obligations consisting of accrued compensated absences of \$12,207 at December 31, 2013.

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

Nonmajor Capital Projects Fund

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

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

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$23,221,481	\$99,776	\$23,321,257
Cash and Cash Equivalents In Segregated Accounts	3,833	0	3,833
Accounts Receivable	478,204	0	478,204
Intergovernmental Receivable	10,179,115	463,940	10,643,055
Property Taxes Receivable	3,993,177	0	3,993,177
Special Assessments Receivable	411,239	0	411,239
<i>Total Assets</i>	<u>\$38,287,049</u>	<u>\$563,716</u>	<u>\$38,850,765</u>
Liabilities			
Accounts Payable	\$474,045	\$0	\$474,045
Accrued Wages	620,358	0	620,358
Intergovernmental Payable	307,955	0	307,955
Interfund Payable	206,167	0	206,167
<i>Total Liabilities</i>	<u>1,608,525</u>	<u>0</u>	<u>1,608,525</u>
Deferred Inflows of Resources			
Property Taxes	3,456,957	0	3,456,957
Unavailable Revenue	7,756,207	0	7,756,207
<i>Total Deferred Inflows of Resources</i>	<u>11,213,164</u>	<u>0</u>	<u>11,213,164</u>
Fund Balances			
Restricted	25,465,716	563,716	26,029,432
Unassigned (Deficit)	(356)	0	(356)
<i>Total Fund Balances</i>	<u>25,465,360</u>	<u>563,716</u>	<u>26,029,076</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$38,287,049</u>	<u>\$563,716</u>	<u>\$38,850,765</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$3,471,718	\$0	\$3,471,718
Intergovernmental	29,798,594	2,505,693	32,304,287
Interest	24,757	4,386	29,143
Fees, Licenses and Permits	8,032,225	0	8,032,225
Fines and Forfeitures	1,131,811	0	1,131,811
Rentals and Royalties	36	0	36
Charges for Services	1,040,710	0	1,040,710
Contributions and Donations	991	0	991
Special Assessments	284,770	0	284,770
Other	2,421,168	0	2,421,168
<i>Total Revenues</i>	<u>46,206,780</u>	<u>2,510,079</u>	<u>48,716,859</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	9,599,979	0	9,599,979
Judicial	3,255,956	0	3,255,956
Public Safety	1,759,673	0	1,759,673
Public Works	10,019,137	0	10,019,137
Health	13,626,314	0	13,626,314
Human Services	5,539,072	0	5,539,072
Capital Outlay	38,483	4,179,330	4,217,813
Debt Service:			
Principal Retirement	589,121	0	589,121
Interest and Fiscal Charges	215,482	0	215,482
<i>Total Expenditures</i>	<u>44,643,217</u>	<u>4,179,330</u>	<u>48,822,547</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,563,563</u>	<u>(1,669,251)</u>	<u>(105,688)</u>
Other Financing Sources (Uses)			
Transfers In	1,451,280	930,949	2,382,229
Transfers Out	(1,781,809)	0	(1,781,809)
<i>Total Other Financing Sources (Uses)</i>	<u>(330,529)</u>	<u>930,949</u>	<u>600,420</u>
<i>Net Change in Fund Balances</i>	<u>1,233,034</u>	<u>(738,302)</u>	<u>494,732</u>
<i>Fund Balances Beginning of Year</i>	<u>24,232,326</u>	<u>1,302,018</u>	<u>25,534,344</u>
<i>Fund Balances End of Year</i>	<u><u>\$25,465,360</u></u>	<u><u>\$563,716</u></u>	<u><u>\$26,029,076</u></u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Motor Vehicle Gasoline Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,610,946	\$138,673	\$102,659	\$2,551,397
Cash and Cash Equivalents				
In Segregated Accounts	0	0	3,733	0
Accounts Receivable	8,990	0	270,645	0
Intergovernmental Receivable	4,900,696	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$8,520,632</u>	<u>\$138,673</u>	<u>\$377,037</u>	<u>\$2,551,397</u>
Liabilities				
Accounts Payable	\$21,849	\$0	\$5,630	\$7
Accrued Wages	215,839	0	123,658	32,685
Intergovernmental Payable	45,563	0	54,399	4,945
Interfund Payable	46,162	0	28,095	3,001
<i>Total Liabilities</i>	<u>329,413</u>	<u>0</u>	<u>211,782</u>	<u>40,638</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	3,161,657	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,161,657</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	5,029,562	138,673	165,255	2,510,759
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,029,562</u>	<u>138,673</u>	<u>165,255</u>	<u>2,510,759</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,520,632</u>	<u>\$138,673</u>	<u>\$377,037</u>	<u>\$2,551,397</u>

Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	Alcohol and Drug Addiction Board
\$468,742	\$246,112	\$411,047	\$5,567,690	\$77,177
100	0	0	0	0
20,113	33,742	0	0	0
0	0	0	283,990	0
0	0	0	3,993,177	0
0	0	0	0	0
<u>\$488,955</u>	<u>\$279,854</u>	<u>\$411,047</u>	<u>\$9,844,857</u>	<u>\$77,177</u>
\$2,352	\$2,989	\$109,029	\$186,159	\$9
14,379	40,822	20,642	21,457	7,052
5,610	5,971	157,782	3,211	1,798
2,568	1,968	2,169	3,007	664
<u>24,909</u>	<u>51,750</u>	<u>289,622</u>	<u>213,834</u>	<u>9,523</u>
0	0	0	3,456,957	0
0	0	0	797,325	0
0	0	0	4,254,282	0
464,046	228,104	121,425	5,376,741	67,654
0	0	0	0	0
<u>464,046</u>	<u>228,104</u>	<u>121,425</u>	<u>5,376,741</u>	<u>67,654</u>
<u>\$488,955</u>	<u>\$279,854</u>	<u>\$411,047</u>	<u>\$9,844,857</u>	<u>\$77,177</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	911 Operations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$57,402	\$387,655	\$115,631	\$1,014,442
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	2,374	8,509	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	411,239
<i>Total Assets</i>	<u>\$57,402</u>	<u>\$390,029</u>	<u>\$124,140</u>	<u>\$1,425,681</u>
Liabilities				
Accounts Payable	\$0	\$0	\$1,157	\$3,903
Accrued Wages	0	0	0	2,936
Intergovernmental Payable	0	0	0	449
Interfund Payable	0	0	0	283
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>1,157</u>	<u>7,571</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	411,239
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>411,239</u>
Fund Balances				
Restricted	57,402	390,029	122,983	1,006,871
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>57,402</u>	<u>390,029</u>	<u>122,983</u>	<u>1,006,871</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$57,402</u>	<u>\$390,029</u>	<u>\$124,140</u>	<u>\$1,425,681</u>

County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$1,978,663	\$29,400	\$3,754,687	\$1,406,140	\$244,437	\$129,314
0	0	0	0	0	0
11,790	0	66,228	0	46,075	0
0	0	0	4,982,345	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,990,453</u>	<u>\$29,400</u>	<u>\$3,820,915</u>	<u>\$6,388,485</u>	<u>\$290,512</u>	<u>\$129,314</u>
\$70	\$0	\$52,680	\$54,867	\$24,345	\$825
1,385	0	12,936	82,537	5,898	10,250
353	0	3,299	15,785	1,490	1,562
124	0	1,285	111,852	517	946
<u>1,932</u>	<u>0</u>	<u>70,200</u>	<u>265,041</u>	<u>32,250</u>	<u>13,583</u>
0	0	0	0	0	0
0	0	0	3,385,986	0	0
0	0	0	3,385,986	0	0
1,988,521	29,400	3,750,715	2,737,458	258,262	115,731
0	0	0	0	0	0
<u>1,988,521</u>	<u>29,400</u>	<u>3,750,715</u>	<u>2,737,458</u>	<u>258,262</u>	<u>115,731</u>
<u>\$1,990,453</u>	<u>\$29,400</u>	<u>\$3,820,915</u>	<u>\$6,388,485</u>	<u>\$290,512</u>	<u>\$129,314</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Assets				
Equity in Pooled Cash and Cash Equivalents	\$634,901	\$149,420	\$0	\$19,850
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	0	9,738	0	0
Intergovernmental Receivable	0	0	0	12,084
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$634,901</u>	<u>\$159,158</u>	<u>\$0</u>	<u>\$31,934</u>
Liabilities				
Accounts Payable	\$5,059	\$0	\$0	\$0
Accrued Wages	4,633	1,557	0	18,578
Intergovernmental Payable	708	286	0	4,173
Interfund Payable	428	141	356	2,343
<i>Total Liabilities</i>	<u>10,828</u>	<u>1,984</u>	<u>356</u>	<u>25,094</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	624,073	157,174	0	6,840
Unassigned (Deficit)	0	0	(356)	0
<i>Total Fund Balances (Deficit)</i>	<u>624,073</u>	<u>157,174</u>	<u>(356)</u>	<u>6,840</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$634,901</u>	<u>\$159,158</u>	<u>\$0</u>	<u>\$31,934</u>

Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$17,849	\$21,332	\$85,915	\$23,221,481
0	0	0	3,833
0	0	0	478,204
0	0	0	10,179,115
0	0	0	3,993,177
0	0	0	411,239
<u>\$17,849</u>	<u>\$21,332</u>	<u>\$85,915</u>	<u>\$38,287,049</u>
\$0	\$0	\$3,115	\$474,045
0	3,114	0	620,358
0	571	0	307,955
0	258	0	206,167
<u>0</u>	<u>3,943</u>	<u>3,115</u>	<u>1,608,525</u>
0	0	0	3,456,957
0	0	0	7,756,207
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,213,164</u>
17,849	17,389	82,800	25,465,716
0	0	0	(356)
<u>17,849</u>	<u>17,389</u>	<u>82,800</u>	<u>25,465,360</u>
<u>\$17,849</u>	<u>\$21,332</u>	<u>\$85,915</u>	<u>\$38,287,049</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	<u>Motor Vehicle Gasoline Tax</u>	<u>County Engineer</u>
Revenues		
Property Taxes	\$0	\$0
Intergovernmental	11,513,638	0
Interest	23,705	1,052
Fees, Licenses and Permits	27,710	0
Fines and Forfeitures	145,212	0
Rentals and Royalties	36	0
Charges for Services	0	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	1,089,660	0
	<u>12,799,961</u>	<u>1,052</u>
<i>Total Revenues</i>		
	<u>12,799,961</u>	<u>1,052</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	10,001,344	17,793
Health	0	0
Human Services	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	504,121	0
Interest and Fiscal Charges	203,217	0
	<u>10,708,682</u>	<u>17,793</u>
<i>Total Expenditures</i>		
	<u>10,708,682</u>	<u>17,793</u>
<i>Excess of Revenues Over (Under) Expenditures</i>		
	<u>2,091,279</u>	<u>(16,741)</u>
Other Financing Sources (Uses)		
Transfers In	0	0
Transfers Out	(1,090,949)	0
	<u>(1,090,949)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>		
	<u>(1,090,949)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,000,330	(16,741)
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	4,029,232	155,414
	<u>4,029,232</u>	<u>155,414</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,029,562</u>	<u>\$138,673</u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection
\$0	\$0	\$0	\$0
3,505,480	0	0	0
0	0	0	0
640,064	2,283,928	504,617	501,952
0	0	66,980	0
0	0	0	0
0	0	9,249	168,484
0	0	991	0
0	0	0	0
1,016,134	10,231	1,078	57,628
5,161,678	2,294,159	582,915	728,064
0	1,497,578	0	805,519
0	0	0	0
0	0	0	0
0	0	0	0
0	0	525,943	0
5,539,072	0	0	0
0	0	0	0
0	0	0	0
0	0	6,215	0
5,539,072	1,497,578	532,158	805,519
(377,394)	796,581	50,757	(77,455)
350,000	0	0	0
0	(100,000)	(82,345)	0
350,000	(100,000)	(82,345)	0
(27,394)	696,581	(31,588)	(77,455)
192,649	1,814,178	495,634	305,559
\$165,255	\$2,510,759	\$464,046	\$228,104

(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, 2013

	Solid Waste Management	Board of Mental Health
Revenues		
Property Taxes	\$0	\$3,471,718
Intergovernmental	0	2,369,064
Interest	0	0
Fees, Licenses and Permits	2,102,093	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	12,601	165,330
<i>Total Revenues</i>	<u>2,114,694</u>	<u>6,006,112</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	0	0
Health	3,247,211	6,658,156
Human Services	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>3,247,211</u>	<u>6,658,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,132,517)</u>	<u>(652,044)</u>
Other Financing Sources (Uses)		
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,132,517)	(652,044)
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>1,253,942</u>	<u>6,028,785</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$121,425</u></u>	<u><u>\$5,376,741</u></u>

Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
\$0	\$0	\$0	\$0
5,088	0	0	0
0	0	0	0
0	0	0	89,063
0	16,808	71,415	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
927	1,875	0	0
6,015	18,683	71,415	89,063
0	0	0	0
0	0	0	73,407
0	1,058	57,905	0
0	0	0	0
298,996	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
298,996	1,058	57,905	73,407
(292,981)	17,625	13,510	15,656
321,685	0	0	0
(65,179)	0	(4,311)	0
256,506	0	(4,311)	0
(36,475)	17,625	9,199	15,656
104,129	39,777	380,830	107,327
\$67,654	\$57,402	\$390,029	\$122,983

(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, 2013

	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	14,700
Fines and Forfeitures	0	205,349	0
Rentals and Royalties	0	0	0
Charges for Services	74	0	0
Contributions and Donations	0	0	0
Special Assessments	284,770	0	0
Other	490	0	0
<i>Total Revenues</i>	<u>798,567</u>	<u>205,349</u>	<u>14,700</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	57,243	0
Public Safety	353,891	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>353,891</u>	<u>57,243</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>444,676</u>	<u>148,106</u>	<u>14,700</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	(52,010)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(52,010)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	444,676	96,096	14,700
<i>Fund Balances (Deficit)</i>			
Beginning of Year	<u>562,195</u>	<u>1,892,425</u>	<u>14,700</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,006,871</u></u>	<u><u>\$1,988,521</u></u>	<u><u>\$29,400</u></u>

County Courts	Grants	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0	\$0
0	11,798,284	0	0	0
0	0	0	0	0
970,094	6,583	4,220	0	552,462
58,231	0	567,316	0	500
0	0	0	0	0
30,357	19,914	2,331	0	0
0	0	0	0	0
0	0	0	0	0
854	60,670	1,563	341	415
1,059,536	11,885,451	575,430	341	553,377
0	5,855,654	566,859	462,274	225,386
1,192,033	1,933,273	0	0	0
0	182,971	0	0	0
0	0	0	0	0
0	2,896,008	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	85,000	0
0	0	0	6,050	0
1,192,033	10,867,906	566,859	553,324	225,386
(132,497)	1,017,545	8,571	(552,983)	327,991
25,000	222,955	0	450,000	0
(69,640)	(317,375)	0	0	0
(44,640)	(94,420)	0	450,000	0
(177,137)	923,125	8,571	(102,983)	327,991
3,927,852	1,814,333	249,691	218,714	296,082
\$3,750,715	\$2,737,458	\$258,262	\$115,731	\$624,073

(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, 2013

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	1,039
Interest	0	0	0
Fees, Licenses and Permits	211,204	8,560	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	810,301
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	853	518
<i>Total Revenues</i>	<u>211,204</u>	<u>9,413</u>	<u>811,858</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	186,709	0
Judicial	0	0	0
Public Safety	197,351	0	846,873
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>197,351</u>	<u>186,709</u>	<u>846,873</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,853</u>	<u>(177,296)</u>	<u>(35,015)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	69,640
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>69,640</u>
<i>Net Change in Fund Balances</i>	13,853	(177,296)	34,625
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>143,321</u>	<u>176,940</u>	<u>(27,785)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$157,174</u></u>	<u><u>(\$356)</u></u>	<u><u>\$6,840</u></u>

Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$3,471,718
0	0	92,768	29,798,594
0	0	0	24,757
0	114,975	0	8,032,225
0	0	0	1,131,811
0	0	0	36
0	0	0	1,040,710
0	0	0	991
0	0	0	284,770
0	0	0	2,421,168
0	114,975	92,768	46,206,780
0	0	0	9,599,979
0	0	0	3,255,956
70	97,586	21,968	1,759,673
0	0	0	10,019,137
0	0	0	13,626,314
0	0	0	5,539,072
0	0	38,483	38,483
0	0	0	589,121
0	0	0	215,482
70	97,586	60,451	44,643,217
(70)	17,389	32,317	1,563,563
0	0	12,000	1,451,280
0	0	0	(1,781,809)
0	0	12,000	(330,529)
(70)	17,389	44,317	1,233,034
17,919	0	38,483	24,232,326
\$17,849	\$17,389	\$82,800	\$25,465,360

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, 2013

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$37,031	\$2,990,512	\$6,188,629	\$767	\$9,216,939
Interfund Receivable	0	1,048,441	0	0	1,048,441
<i>Total Assets</i>	<u>37,031</u>	<u>4,038,953</u>	<u>6,188,629</u>	<u>767</u>	<u>10,265,380</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	0	0	195	0	195
Accrued Wages	0	0	4,940	0	4,940
Intergovernmental Payable	0	1,111,663	746	0	1,112,409
Accrued Interest Payable	0	0	14,881	0	14,881
General Obligation Bonds Payable	0	0	150,000	0	150,000
Claims Payable	0	886,230	1,293,859	0	2,180,089
<i>Total Current Liabilities</i>	<u>0</u>	<u>1,997,893</u>	<u>1,464,621</u>	<u>0</u>	<u>3,462,514</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,705,029	0	3,705,029
Claims Payable	0	484,016	0	0	484,016
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>484,016</u>	<u>3,705,029</u>	<u>0</u>	<u>4,189,045</u>
<i>Total Liabilities</i>	<u>0</u>	<u>2,481,909</u>	<u>5,169,650</u>	<u>0</u>	<u>7,651,559</u>
Net Position					
Unrestricted	<u>\$37,031</u>	<u>\$1,557,044</u>	<u>\$1,018,979</u>	<u>\$767</u>	<u>\$2,613,821</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$477,091	\$1,420,253	\$17,994,902	\$409,078	\$20,301,324
Operating Expenses					
Materials and Supplies	526,756	0	0	0	526,756
Contractual Services	0	635,729	1,397,796	443,102	2,476,627
Claims	0	295,719	16,724,731	0	17,020,450
Change in Worker's Compensation Estimate	0	97,977	0	0	97,977
Other	20,704	0	0	9,594	30,298
<i>Total Operating Expenses</i>	<u>547,460</u>	<u>1,029,425</u>	<u>18,122,527</u>	<u>452,696</u>	<u>20,152,108</u>
<i>Operating Income (Loss)</i>	(70,369)	390,828	(127,625)	(43,618)	149,216
Non-Operating Expenses					
Interest and Fiscal Charges	0	0	(177,352)	0	(177,352)
<i>Income (Loss) before Transfers</i>	(70,369)	390,828	(304,977)	(43,618)	(28,136)
Transfers In	90,000	0	331,201	0	421,201
<i>Change in Net Position</i>	19,631	390,828	26,224	(43,618)	393,065
<i>Net Position Beginning of Year</i>	17,400	1,166,216	992,755	44,385	2,220,756
<i>Net Position End of Year</i>	<u>\$37,031</u>	<u>\$1,557,044</u>	<u>\$1,018,979</u>	<u>\$767</u>	<u>\$2,613,821</u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	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	\$477,091	\$1,409,032	\$17,994,902	\$409,078	\$20,290,103
Cash Payments for Goods and Services	(528,308)	0	(1,398,325)	(457,790)	(2,384,423)
Cash Payments for Claims	0	0	(16,641,959)	0	(16,641,959)
Cash Payments for Workers' Compensation Premiums	0	(685,926)	0	0	(685,926)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(623,661)	0	0	(623,661)
Other Cash Payments	(19,339)	0	0	0	(19,339)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(70,556)	99,445	(45,382)	(48,712)	(65,205)
Cash Flows from Noncapital and Related Financing Activities					
Principal Paid on Notes	0	0	(150,000)	0	(150,000)
Interest Paid on Notes	0	0	(181,201)	0	(181,201)
Transfers In	90,000	0	331,201	0	421,201
<i>Net Cash Provided by Noncapital and Related Financing Activities</i>	90,000	0	0	0	90,000
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	19,444	99,445	(45,382)	(48,712)	24,795
<i>Cash and Cash Equivalents Beginning of Year</i>	17,587	2,891,067	6,234,011	49,479	9,192,144
<i>Cash and Cash Equivalents End of Year</i>	\$37,031	\$2,990,512	\$6,188,629	\$767	\$9,216,939
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$70,369)	\$390,828	(\$127,625)	(\$43,618)	\$149,216
Increase in Interfund Receivable	0	(11,221)	0	0	(11,221)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(187)	0	(1,013)	(5,094)	(6,294)
Accrued Wages	0	0	420	0	420
Intergovernmental Payable	0	(85,972)	64	0	(85,908)
Claims Payable	0	(194,190)	82,772	0	(111,418)
<i>Total Adjustments</i>	(187)	(291,383)	82,243	(5,094)	(214,421)
<i>Net Cash Provided by (Used In) Operating Activities</i>	(\$70,556)	\$99,445	(\$45,382)	(\$48,712)	(\$65,205)

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

Other Agency Funds

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

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,399,946	\$6,302,905	\$6,185,810	\$1,517,041
Liabilities				
Undistributed Monies	\$1,399,946	\$6,302,905	\$6,185,810	\$1,517,041
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$328,818	\$129,267	\$199,551
Liabilities				
Undistributed Monies	\$0	\$328,818	\$129,267	\$199,551
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,762	\$210,979	\$227,741	\$0
Liabilities				
Undistributed Monies	\$16,762	\$210,979	\$227,741	\$0
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$190,530	\$477,822	\$500,706	\$167,646
Liabilities				
Deposits Held and Due to Others	\$190,530	\$477,822	\$500,706	\$167,646
Hazardous Materials				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$54,286	\$38,483	\$92,769	\$0
Liabilities				
Undistributed Monies	\$54,286	\$38,483	\$92,769	\$0
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,679,156	\$248,234,379	\$249,332,459	\$5,581,076
Property Tax Receivable	156,949,658	145,329,529	156,949,658	145,329,529
Special Assessment Receivable	2,123,456	2,188,717	2,123,456	2,188,717
Total Assets	\$165,752,270	\$395,752,625	\$408,405,573	\$153,099,322
Liabilities				
Intergovernmental Payable	\$159,073,114	\$147,518,246	\$159,073,114	\$147,518,246
Undistributed Monies	6,679,156	248,234,379	249,332,459	5,581,076
Total Liabilities	\$165,752,270	\$395,752,625	\$408,405,573	\$153,099,322

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$61,749	\$61,749	\$0
Liabilities				
Undistributed Monies	\$0	\$61,749	\$61,749	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1	\$43,966	\$43,966	\$1
Liabilities				
Deposits Held and Due to Others	\$1	\$43,966	\$43,966	\$1
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,878,708	\$1,878,708	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,878,708	\$1,878,708	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,908	\$218,134	\$220,253	\$20,789
Liabilities				
Undistributed Monies	\$22,908	\$218,134	\$220,253	\$20,789
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$132	\$36,046	\$31,603	\$4,575
Liabilities				
Undistributed Monies	\$132	\$36,046	\$31,603	\$4,575
<i>Water Service Escrow</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$100,000	\$50,000	\$50,000
Liabilities				
Undistributed Monies	\$0	\$100,000	\$50,000	\$50,000

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,649	\$37,318	\$40,895	\$13,072
Liabilities				
Undistributed Monies	\$16,649	\$37,318	\$40,895	\$13,072
<i>Children's Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	(\$26)	\$35,476	\$35,450	\$0
Liabilities				
Deposits Held and Due to Others	(\$26)	\$35,476	\$35,450	\$0
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,785	\$42,822	\$38,381	\$45,226
Liabilities				
Deposits Held and Due to Others	\$40,785	\$42,822	\$38,381	\$45,226
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,913	\$23,356	\$26,785	\$1,484
Liabilities				
Deposits Held and Due to Others	\$4,913	\$23,356	\$26,785	\$1,484
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$60	\$4,215	\$4,275	\$0
Liabilities				
Deposits Held and Due to Others	\$60	\$4,215	\$4,275	\$0

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<i>Treasurer Advance Real Estate Payments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,598	\$483	\$0	\$5,081
Liabilities				
Intergovernmental Payable	\$4,598	\$483	\$0	\$5,081
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,696,964	\$184,469	\$1,446	\$1,879,987
Liabilities				
Intergovernmental	\$1,696,964	\$184,469	\$1,446	\$1,879,987
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$253,200	\$1,020,947	\$1,051,177	\$222,970
Liabilities				
Deposits Held and Due to Others	\$253,200	\$1,020,947	\$1,051,177	\$222,970
<i>Engineer Surety Bonds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,000	\$0	\$10,000	\$0
Liabilities				
Undistributed Monies	\$10,000	\$0	\$10,000	\$0
<i>Sheriff Senior Donations</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,866	\$21,723	\$21,077	\$4,512
Liabilities				
Undistributed Monies	\$3,866	\$21,723	\$21,077	\$4,512
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$925	\$56,921	\$52,708	\$5,138
Liabilities				
Deposits Held and Due to Others	\$925	\$56,921	\$52,708	\$5,138
<i>Planning Commission Escrow</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$72,400	\$29,000	\$30,000	\$71,400
Liabilities				
Deposits Held and Due to Others	\$72,400	\$29,000	\$30,000	\$71,400

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,540,174	\$31,329,841	\$32,067,361	\$802,654
Liabilities				
Payroll Withholdings	\$1,540,174	\$31,329,841	\$32,067,361	\$802,654
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,322,967	\$44,305,344	\$44,662,773	\$2,965,538
Liabilities				
Deposits Held and Due to Others	\$3,322,967	\$44,305,344	\$44,662,773	\$2,965,538
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$991,716	\$5,751,083	\$5,535,975	\$1,206,824
Liabilities				
Deposits Held and Due to Others	\$991,716	\$5,751,083	\$5,535,975	\$1,206,824
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,935,829	\$290,689,560	\$292,104,586	\$10,520,803
Cash and Cash Equivalents in Segregated Accounts	4,387,083	50,085,427	50,228,748	4,243,762
Property Taxes Receivable	156,949,658	145,329,529	156,949,658	145,329,529
Special Assessment Receivable	2,123,456	2,188,717	2,123,456	2,188,717
Total Assets	\$175,396,026	\$488,293,233	\$501,406,448	\$162,282,811
Liabilities				
Intergovernmental Payable	\$160,774,676	\$149,581,906	\$160,953,268	\$149,403,314
Undistributed Monies	8,203,705	255,590,534	256,403,623	7,390,616
Payroll Withholdings	1,540,174	31,329,841	32,067,361	802,654
Deposits Held and Due to Others	4,877,471	51,790,952	51,982,196	4,686,227
Total Liabilities	\$175,396,026	\$488,293,233	\$501,406,448	\$162,282,811

**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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,077,058	\$5,827,058	\$5,205,855	(\$621,203)
Permissive Sales Tax	31,000,000	29,425,000	30,237,198	812,198
Intergovernmental	4,403,663	5,027,263	6,232,268	1,205,005
Conveyance Fees	1,600,000	1,600,000	1,853,653	253,653
Interest	575,000	775,000	461,032	(313,968)
Fees, Licenses and Permits	4,349,600	4,354,925	4,876,721	521,796
Fines and Forfeitures	1,900,000	1,900,000	1,742,653	(157,347)
Rentals and Royalties	975,000	1,009,898	2,049,991	1,040,093
Charges for Services	1,215,000	1,215,000	1,048,665	(166,335)
Other	900,000	900,000	453,739	(446,261)
Total Revenues	50,995,321	52,034,144	54,161,775	2,127,631
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	963,424	907,624	903,985	3,639
Materials and Supplies	19,100	16,255	15,756	499
Contractual Services	51,233	48,748	48,748	0
Capital Outlay	6,000	5,853	5,853	0
Total Commissioners	1,039,757	978,480	974,342	4,138
Microfilm				
Personal Services	189,080	189,080	186,104	2,976
Materials and Supplies	7,191	5,691	4,205	1,486
Contractual Services	14,600	14,600	13,489	1,111
Capital Outlay	0	1,500	1,500	0
Total Microfilm	210,871	210,871	205,298	5,573
Planning Commission				
Personal Services	192,183	177,508	168,262	9,246
Materials and Supplies	2,531	7,685	2,655	5,030
Contractual Services	32,266	33,980	33,980	0
Capital Outlay	0	12,611	12,611	0
Total Planning Commission	\$226,980	\$231,784	\$217,508	\$14,276

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$1,955,418	\$1,978,098	\$1,970,402	\$7,696
Materials and Supplies	151,264	198,356	182,907	15,449
Contractual Services	1,261,926	1,395,402	1,395,402	0
Capital Outlay	17,036	23,345	21,508	1,837
Total Facilities Management	3,385,644	3,595,201	3,570,219	24,982
Auditor				
Personal Services	797,059	875,607	875,597	10
Materials and Supplies	32,419	33,210	32,769	441
Contractual Services	61,950	44,131	43,891	240
Capital Outlay	27,106	44,223	44,223	0
Total Auditor	918,534	997,171	996,480	691
Treasurer				
Personal Services	405,158	418,872	417,977	895
Materials and Supplies	13,500	13,500	7,734	5,766
Contractual Services	118,530	82,745	70,582	12,163
Total Treasurer	537,188	515,117	496,293	18,824
Prosecutor				
Personal Services	2,841,544	2,999,427	2,996,983	2,444
Materials and Supplies	34,123	32,188	32,016	172
Contractual Services	128,406	119,220	113,420	5,800
Capital Outlay	20,600	30,362	30,361	1
Other	57,852	57,852	57,852	0
Total Prosecutor	3,082,525	3,239,049	3,230,632	8,417
Recorder				
Personal Services	375,952	377,302	337,422	39,880
Materials and Supplies	4,043	2,550	2,180	370
Contractual Services	4,500	4,500	4,132	368
Total Recorder	384,495	384,352	343,734	40,618
Board of Elections				
Personal Services	1,318,512	1,406,512	1,401,624	4,888
Materials and Supplies	87,271	39,362	37,696	1,666
Contractual Services	436,447	271,764	266,784	4,980
Capital Outlay	1,000	164,016	164,016	0
Total Board of Elections	\$1,843,230	\$1,881,654	\$1,870,120	\$11,534

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$718,521	\$722,937	\$722,878	\$59
Materials and Supplies	2,629	2,836	2,836	0
Contractual Services	408,895	400,053	391,825	8,228
Capital Outlay	45,641	50,036	50,036	0
Total Data Processing	1,175,686	1,175,862	1,167,575	8,287
Administrative Costs				
Personal Services	0	411,105	405,617	5,488
Contractual Services	208,644	759,025	738,622	20,403
Other	297,000	347,802	319,448	28,354
Total Administrative Costs	505,644	1,517,932	1,463,687	54,245
Unclaimed Monies				
Other	0	42,228	42,228	0
<i>Total Legislative and Executive</i>	<u>13,310,554</u>	<u>14,769,701</u>	<u>14,578,116</u>	<u>191,585</u>
General Government:				
Judicial				
Clerk of Courts				
Personal Services	1,333,561	1,545,732	1,471,767	73,965
Materials and Supplies	187,630	180,266	136,444	43,822
Contractual Services	9,405	8,014	7,629	385
Capital Outlay	4,392	12,747	12,747	0
Total Clerk of Courts	1,534,988	1,746,759	1,628,587	118,172
Common Pleas				
Personal Services	2,210,424	2,249,424	2,248,550	874
Contractual Services	2,103,192	2,162,620	2,148,955	13,665
Total Common Pleas	<u>\$4,313,616</u>	<u>\$4,412,044</u>	<u>\$4,397,505</u>	<u>\$14,539</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$857,936	\$857,936	\$832,106	\$25,830
Materials and Supplies	4,710	4,640	4,315	325
Contractual Services	14,552	16,263	15,925	338
Capital Outlay	1,700	0	0	0
Total Domestic Relations	878,898	878,839	852,346	26,493
Juvenile Court				
Personal Services	4,704,632	4,854,632	4,836,831	17,801
Materials and Supplies	298,306	286,176	284,296	1,880
Contractual Services	508,177	461,151	461,151	0
Other	3,000	3,000	77	2,923
Total Juvenile Court	5,514,115	5,604,959	5,582,355	22,604
Probate Court				
Personal Services	833,617	824,617	820,638	3,979
Materials and Supplies	7,250	9,919	9,847	72
Contractual Services	44,562	45,861	37,864	7,997
Capital Outlay	0	5,000	4,165	835
Total Probate Court	885,429	885,397	872,514	12,883
Municipal Courts				
Personal Services	345,815	345,220	330,344	14,876
Contractual Services	6,400	6,290	3,769	2,521
Total Municipal Courts	352,215	351,510	334,113	17,397
County Courts				
Personal Services	2,063,290	2,065,532	1,965,237	100,295
Materials and Supplies	83,126	80,458	57,116	23,342
Contractual Services	502,775	495,061	469,559	25,502
Capital Outlay	10,188	44,052	42,766	1,286
Other	0	200	199	1
Total County Courts	2,659,379	2,685,303	2,534,877	150,426
<i>Total Judicial</i>	16,138,640	16,564,811	16,202,297	362,514
<i>Total General Government</i>	\$29,449,194	\$31,334,512	\$30,780,413	\$554,099

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety:				
Sheriff				
Personal Services	\$13,192,153	\$14,233,844	\$14,226,037	\$7,807
Materials and Supplies	1,097,337	995,625	995,462	163
Contractual Services	3,147,888	3,010,278	3,010,085	193
Capital Outlay	58,809	152,481	151,907	574
Other	50,777	55,695	55,694	1
Total Sheriff	17,546,964	18,447,923	18,439,185	8,738
Emergency 911 Dispatch				
Personal Services	818,967	818,967	812,371	6,596
Materials and Supplies	6,813	10,835	10,229	606
Contractual Services	97,435	78,053	63,027	15,026
Capital Outlay	35,000	50,314	45,792	4,522
Total Emergency 911 Dispatch	958,215	958,169	931,419	26,750
Coroner				
Personal Services	503,598	505,598	505,189	409
Materials and Supplies	11,228	16,205	14,612	1,593
Contractual Services	222,590	195,099	193,493	1,606
Capital Outlay	27,000	41,987	41,953	34
Total Coroner	764,416	758,889	755,247	3,642
Building Regulations Department				
Personal Services	461,549	469,453	469,453	0
Materials and Supplies	19,258	20,083	20,083	0
Contractual Services	61,120	64,960	64,960	0
Capital Outlay	65,445	56,187	52,073	4,114
Other	23,424	27,272	27,272	0
Total Building Regulations Department	630,796	637,955	633,841	4,114
<i>Total Public Safety</i>	<i>\$19,900,391</i>	<i>\$20,802,936</i>	<i>\$20,759,692</i>	<i>\$43,244</i>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services:				
Veteran Services				
Personal Services	\$802,000	\$802,000	\$757,863	\$44,137
Materials and Supplies	212,879	149,026	101,946	47,080
Contractual Services	796,000	601,668	601,668	0
Capital Outlay	160,000	86,000	85,240	760
<i>Total Human Services</i>	<u>1,970,879</u>	<u>1,638,694</u>	<u>1,546,717</u>	<u>91,977</u>
<i>Total Expenditures</i>	<u>51,320,464</u>	<u>53,776,142</u>	<u>53,086,822</u>	<u>689,320</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(325,143)</u>	<u>(1,741,998)</u>	<u>1,074,953</u>	<u>2,816,951</u>
Other Financing Sources (Uses)				
Advance Out	0	(102,081)	(102,081)	0
Transfers In	0	836,010	384,356	(451,654)
Transfers Out	(126,265)	(1,753,323)	(1,398,700)	354,623
<i>Total Other Financing Sources (Uses)</i>	<u>(126,265)</u>	<u>(1,019,394)</u>	<u>(1,116,425)</u>	<u>(97,031)</u>
<i>Net Change in Fund Balance</i>	<u>(451,408)</u>	<u>(2,761,392)</u>	<u>(41,472)</u>	<u>2,719,920</u>
<i>Fund Balance Beginning of Year</i>	<u>5,437,408</u>	<u>5,437,408</u>	<u>5,437,408</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>560,615</u>	<u>560,615</u>	<u>560,615</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,546,615</u></u>	<u><u>\$3,236,631</u></u>	<u><u>\$5,956,551</u></u>	<u><u>\$2,719,920</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund
For the Year Ended December 31, 2013

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$14,895,950	\$14,998,352	\$15,090,262	\$91,910
Charges for Services	987,100	987,100	983,427	(3,673)
Other	352,300	352,300	302,827	(49,473)
<i>Total Revenues</i>	<u>16,235,350</u>	<u>16,337,752</u>	<u>16,376,516</u>	<u>38,764</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	11,196,247	10,746,335	10,622,388	123,947
Materials and Supplies	200,480	204,500	183,218	21,282
Contractual Services	4,386,860	6,429,796	6,214,523	215,273
Capital Outlay	20,840	41,360	41,076	284
Other	190,200	275,146	232,949	42,197
<i>Total Administration</i>	<u>15,994,627</u>	<u>17,697,137</u>	<u>17,294,154</u>	<u>402,983</u>
Prosecutor				
Personal Services	108,009	206,409	206,409	0
Contractual Services	375	404	404	0
<i>Total Prosecutor</i>	<u>108,384</u>	<u>206,813</u>	<u>206,813</u>	<u>0</u>
<i>Total Expenditures</i>	<u>16,103,011</u>	<u>17,903,950</u>	<u>17,500,967</u>	<u>402,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>132,339</u>	<u>(1,566,198)</u>	<u>(1,124,451)</u>	<u>441,747</u>
Other Financing Sources				
Transfers In	902,350	902,350	900,924	(1,426)
<i>Net Change in Fund Balance</i>	<u>1,034,689</u>	<u>(663,848)</u>	<u>(223,527)</u>	<u>440,321</u>
<i>Fund Balance Beginning of Year</i>	<u>512,943</u>	<u>512,943</u>	<u>512,943</u>	<u>0</u>
Prior Year Encumbrances Appropriated	161,926	161,926	161,926	0
<i>Fund Balance at End of Year</i>	<u><u>\$1,709,558</u></u>	<u><u>\$11,021</u></u>	<u><u>\$451,342</u></u>	<u><u>\$440,321</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2013

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,884,032	\$4,884,032	\$4,929,025	\$44,993
Intergovernmental	6,821,097	6,821,097	7,410,153	589,056
Fees, Licenses and Permits	1,000	1,000	455	(545)
Contributions and Donations	0	0	250	250
Other	18,000	18,000	94,104	76,104
<i>Total Revenues</i>	<u>11,724,129</u>	<u>11,724,129</u>	<u>12,433,987</u>	<u>709,858</u>
Expenditures				
Current:				
Human Services:				
Security				
Contractual Services	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>0</u>
Prosecutor				
Personal Services	<u>152,337</u>	<u>152,337</u>	<u>152,337</u>	<u>0</u>
Administration				
Personal Services	342,868	342,868	342,868	0
Contractual Services	61,722	61,722	59,420	2,302
Other	<u>102,000</u>	<u>102,000</u>	<u>101,894</u>	<u>106</u>
Total Administration	<u>506,590</u>	<u>506,590</u>	<u>504,182</u>	<u>2,408</u>
Abuse				
Personal Services	1,117,301	1,117,301	1,044,227	73,074
Materials and Supplies	200	200	0	200
Contractual Services	<u>87,160</u>	<u>87,160</u>	<u>74,674</u>	<u>12,486</u>
Total Abuse	<u>1,204,661</u>	<u>1,204,661</u>	<u>1,118,901</u>	<u>85,760</u>
Family Services				
Personal Services	3,461,932	3,461,932	3,239,015	222,917
Materials and Supplies	73,550	73,550	59,724	13,826
Contractual Services	5,327,800	5,327,800	4,259,228	1,068,572
Other	<u>37,446</u>	<u>29,555</u>	<u>34,064</u>	<u>(4,509)</u>
Total Family Services	<u>\$8,900,728</u>	<u>\$8,892,837</u>	<u>\$7,592,031</u>	<u>\$1,300,806</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, 2013

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fiscal				
Personal Services	\$294,005	\$294,005	\$267,001	\$27,004
Contractual Services	1,200	1,200	858	342
Total Fiscal	295,205	295,205	267,859	27,346
Legal				
Personal Services	87,427	87,427	61,537	25,890
Contractual Services	200	200	184	16
Total Legal	87,627	87,627	61,721	25,906
Clerical				
Personal Services	852,625	852,625	757,818	94,807
Materials and Supplies	60,675	60,675	55,455	5,220
Contractual Services	227,867	227,867	45,402	182,465
Capital Outlay	1,848	1,848	1,848	0
Total Clerical	1,143,015	1,143,015	860,523	282,492
Resource				
Personal Services	964,747	964,747	776,447	188,300
Materials and Supplies	2,800	2,800	1,872	928
Contractual Services	539,640	539,640	532,465	7,175
Other	5,000	5,000	2,068	2,932
Total Resource	1,512,187	1,512,187	1,312,852	199,335
<i>Total Expenditures</i>	<u>13,897,350</u>	<u>13,889,459</u>	<u>11,965,406</u>	<u>1,924,053</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,173,221)	(2,165,330)	468,581	2,633,911
Other Financing Uses				
Transfers Out	0	(7,891)	(7,891)	0
<i>Net Change in Fund Balance</i>	(2,173,221)	(2,173,221)	460,690	2,633,911
<i>Fund Balance Beginning of Year</i>	<u>6,079,743</u>	<u>6,079,743</u>	<u>6,079,743</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,906,522</u></u>	<u><u>\$3,906,522</u></u>	<u><u>\$6,540,433</u></u>	<u><u>\$2,633,911</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$13,689,528	\$13,689,528	\$13,862,823	\$173,295
Intergovernmental	10,785,826	10,785,826	11,732,497	946,671
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	1,779,643	1,779,643	1,740,755	(38,888)
Contributions and Donations	3,000	3,000	3,350	350
Other	27,450	27,450	172,669	145,219
<i>Total Revenues</i>	<i>26,289,935</i>	<i>26,289,935</i>	<i>27,516,583</i>	<i>1,226,648</i>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,150,697	1,591,363	1,444,180	147,183
Materials and Supplies	80,482	76,255	36,469	39,786
Contractual Services	1,171,685	988,831	927,032	61,799
Capital Outlay	112,245	105,220	65,367	39,853
Other	300,000	300,000	277,912	22,088
Total Administration	2,815,109	3,061,669	2,750,960	310,709
Investigative Agent Service				
Personal Service	155,637	194,129	184,764	9,365
Materials and Supplies	1,500	17,362	16,105	1,257
Contractual Services	3,550	4,930	3,535	1,395
Capital Outlay	0	615	613	2
Total Investigative Agent Service	160,687	217,036	205,017	12,019
Leonard Kirtz				
Personal Service	2,466,614	2,549,979	2,491,270	58,709
Materials and Supplies	105,609	144,527	102,164	42,363
Contractual Services	365,801	414,623	384,875	29,748
Capital Outlay	13,925	24,513	16,513	8,000
Total Leonard Kirtz	2,951,949	3,133,642	2,994,822	138,820
Centre at Javit Court				
Personal Services	1,483,041	1,430,969	1,365,702	65,267
Materials and Supplies	68,416	62,567	45,860	16,707
Contractual Supplies	314,036	310,735	291,265	19,470
Capital Outlay	9,175	10,530	10,529	1
Total Centre at Javit Court	\$1,874,668	\$1,814,801	\$1,713,356	\$101,445

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
MASCO				
Personal Services	\$4,278,543	\$4,146,379	\$3,749,856	\$396,523
Materials and Supplies	118,778	117,582	86,355	31,227
Contractual Supplies	776,424	770,545	689,570	80,975
Capital Outlay	14,862	15,004	8,503	6,501
Total MASCO	5,188,607	5,049,510	4,534,284	515,226
Community Services				
Personal Services	2,697,579	2,514,076	2,370,444	143,632
Materials and Supplies	22,497	27,061	21,427	5,634
Contractual Services	6,114,667	5,956,481	5,562,516	393,965
Capital Outlay	21,500	21,613	21,612	1
Total Community Services	8,856,243	8,519,231	7,975,999	543,232
Transportation				
Personal Services	3,679,892	3,785,108	3,622,508	162,600
Materials and Supplies	679,512	655,785	548,591	107,194
Contractual Services	299,914	298,377	190,311	108,066
Capital Outlay	3,650	7,884	6,883	1,001
Total Transportation	4,662,968	4,747,154	4,368,293	378,861
<i>Total Health</i>	26,510,231	26,543,043	24,542,731	2,000,312
Debt Service				
Interest and Fiscal Charges	61,942	61,942	34,203	27,739
<i>Total Expenditures</i>	26,572,173	26,604,985	24,576,934	2,028,051
<i>Excess of Revenues Over (Under) Expenditures</i>	(282,238)	(315,050)	2,939,649	3,254,699
Other Financing Uses				
Transfers Out	(28,450)	(1,892,689)	(364,239)	1,528,450
<i>Net Change in Fund Balance</i>	(310,688)	(2,207,739)	2,575,410	4,783,149
<i>Fund Balance Beginning of Year</i>	18,137,026	18,137,026	18,137,026	0
Prior Year Encumbrances Appropriated	542,548	542,548	542,548	0
<i>Fund Balance End of Year</i>	<u>\$18,368,886</u>	<u>\$16,471,835</u>	<u>\$21,254,984</u>	<u>\$4,783,149</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,850,210	\$1,847,240	(\$2,970)
Permissive Sales Tax	1,400,000	1,400,000	0
Intergovernmental	284,926	445,288	160,362
Special Assessments	0	225	225
Other	119,876	34,321	(85,555)
<i>Total Revenues</i>	<u>3,655,012</u>	<u>3,727,074</u>	<u>72,062</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	500	500	0
Capital Outlay	325,627	325,627	0
Other	36,909	36,908	1
Total General Government	<u>363,036</u>	<u>363,035</u>	<u>1</u>
Debt Service:			
Principal Retirement	7,682,168	7,682,167	1
Interest and Fiscal Charges	1,863,361	1,863,361	0
Issuance Costs	253,465	245,197	8,268
Total Debt Service	<u>9,798,994</u>	<u>9,790,725</u>	<u>8,269</u>
<i>Total Expenditures</i>	<u>10,162,030</u>	<u>10,153,760</u>	<u>8,270</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,507,018)</u>	<u>(6,426,686)</u>	<u>80,332</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	6,021,146	6,021,146	0
Sales Tax Anticipation Notes Issued	2,345,000	2,345,000	0
Premium on General Obligation Bonds	72,160	72,161	1
Premium on Sales Tax Anticipation Notes	53,348	53,348	0
Payment to Refunded Bond Escrow Agent	(5,934,092)	(5,934,092)	0
Transfers In	1,673,000	1,675,000	2,000
<i>Total Other Financing Sources (Uses)</i>	<u>4,230,562</u>	<u>4,232,563</u>	<u>2,001</u>
<i>Net Change in Fund Balance</i>	<u>(2,276,456)</u>	<u>(2,194,123)</u>	<u>82,333</u>
<i>Fund Balance Beginning of Year</i>	<u>3,198,043</u>	<u>3,198,043</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$921,587</u></u>	<u><u>\$1,003,920</u></u>	<u><u>\$82,333</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Buildings and Equipment Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$2,640	\$96,623	\$93,983
Charges for Services	320	40,320	40,000
Contributions and Donations	0	15	15
Other	0	408	408
<i>Total Revenues</i>	<u>2,960</u>	<u>137,366</u>	<u>134,406</u>
Expenditures			
Capital Outlay	<u>8,302,806</u>	<u>4,205,013</u>	<u>4,097,793</u>
Debt Service:			
Principal Retirement	829,483	829,483	0
Interest and Fiscal Charges	5,285	5,285	0
Issuance Costs	<u>61,896</u>	<u>61,896</u>	<u>0</u>
Total Debt Service	<u>896,664</u>	<u>896,664</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,199,470</u>	<u>5,101,677</u>	<u>4,097,793</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,196,510)</u>	<u>(4,964,311)</u>	<u>4,232,199</u>
Other Financing Sources (Uses)			
General Obligation Notes Issued	2,617,250	2,565,000	(52,250)
Premium on General Obligation Notes	2,620	26,303	23,683
Transfers In	511,287	372,130	(139,157)
Transfers Out	<u>(1,678,252)</u>	<u>(1,675,000)</u>	<u>3,252</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,452,905</u>	<u>1,288,433</u>	<u>(164,472)</u>
<i>Net Change in Fund Balance</i>	<u>(7,743,605)</u>	<u>(3,675,878)</u>	<u>4,067,727</u>
<i>Fund Balance Beginning of Year</i>	16,100,377	16,100,377	0
Prior Year Encumbrances Appropriated	<u>1,850,236</u>	<u>1,850,236</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,207,008</u></u>	<u><u>\$14,274,735</u></u>	<u><u>\$4,067,727</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$619,583	\$579,232	(\$40,351)
Charges for Services	475,000	469,431	(5,569)
Fees, Licenses and Permits	36,000	31,500	(4,500)
Special Assessments	25,000	17,978	(7,022)
Interest	800	3,660	2,860
General Obligation Notes Issued	395,000	395,000	0
Premium on General Obligation Notes Issued	4,254	4,254	0
Other	3,000	381	(2,619)
<i>Total Revenues</i>	<u>1,558,637</u>	<u>1,501,436</u>	<u>(57,201)</u>
Expenses			
Personal Services	16,762	16,318	444
Materials and Supplies	57,396	45,391	12,005
Contractual Services	748,418	748,418	0
Capital Outlay	1,029,873	1,029,871	2
Other	4,680	4,525	155
Debt Service:			
Principal Retirement	521,562	521,562	0
Interest and Fiscal Charges	217,205	217,205	0
Issuance Costs	9,754	9,754	0
<i>Total Expenses</i>	<u>2,605,650</u>	<u>2,593,044</u>	<u>12,606</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(1,047,013)	(1,091,608)	(44,595)
Transfers In	<u>695,973</u>	<u>582,000</u>	<u>(113,973)</u>
<i>Net Change in Fund Equity</i>	(351,040)	(509,608)	(158,568)
<i>Fund Equity Beginning of Year</i>	624,465	624,465	0
Prior Year Encumbrances Appropriated	<u>164,897</u>	<u>164,897</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$438,322</u></u>	<u><u>\$279,754</u></u>	<u><u>(\$158,568)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$808,788	\$428,926	(\$379,862)
Charges for Services	21,801,525	19,816,322	(1,985,203)
Fees, Licenses and Permits	314,800	570,739	255,939
Special Assessments	143,794	265,673	121,879
Rentals	15,552	15,577	25
Interest	291,567	73,167	(218,400)
OPWC Loans Issued	1,280,602	227,833	(1,052,769)
General Obligation Bonds Issued	8,854	8,854	0
General Obligation Notes Issued	585,000	585,000	0
Premium on General Obligation Notes	6,300	6,300	0
Other	11,646	257,784	246,138
<i>Total Revenues</i>	<u>25,268,428</u>	<u>22,256,175</u>	<u>(3,012,253)</u>
Expenses			
Personal Services	7,929,328	7,760,201	169,127
Materials and Supplies	1,262,173	1,074,122	188,051
Contractual Services	8,816,099	7,440,826	1,375,273
Capital Outlay	6,383,916	5,022,764	1,361,152
Other	459,864	384,402	75,462
Debt Service:			
Principal Retirement	2,475,088	2,474,449	639
Interest and Fiscal Charges	832,989	832,989	0
Issuance Costs	2,946	2,946	0
Payment to Refunded Bond Escrow Agent	8,854	8,854	0
<i>Total Expenses</i>	<u>28,171,257</u>	<u>25,001,553</u>	<u>3,169,704</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(2,902,829)	(2,745,378)	157,451
Transfers In	858,151	0	(858,151)
Transfers Out	(598,156)	(884,000)	(285,844)
<i>Net Change in Fund Equity</i>	(2,642,834)	(3,629,378)	(986,544)
<i>Fund Equity Beginning of Year</i>	22,547,460	22,547,460	0
Prior Year Encumbrances Appropriated	3,068,551	3,068,551	0
<i>Fund Equity End of Year</i>	<u>\$22,973,177</u>	<u>\$21,986,633</u>	<u>(\$986,544)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,220,000	\$11,473,173	\$1,253,173
Interest	2,442	23,705	21,263
Fees, Licenses and Permits	5,000	27,710	22,710
Fines and Forfeitures	100,000	145,465	45,465
Rentals and Royalties	0	36	36
Other	827,707	1,089,660	261,953
<i>Total Revenues</i>	<u>11,155,149</u>	<u>12,759,749</u>	<u>1,604,600</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	107,042	107,042	0
Contractual Services	198	198	0
Total Prosecutor	<u>107,240</u>	<u>107,240</u>	<u>0</u>
Administration			
Personal Services	525,291	525,291	0
Materials and Supplies	20,365	20,365	0
Contractual Services	299,106	299,106	0
Capital Outlay	54,508	54,508	0
Total Administration	<u>899,270</u>	<u>899,270</u>	<u>0</u>
Roads			
Personal Services	5,990,898	5,990,898	0
Materials and Supplies	407,841	407,841	0
Contractual Services	175,797	175,797	0
Capital Outlay	1,842,982	1,867,190	(24,208)
Total Roads	<u>8,417,518</u>	<u>8,441,726</u>	<u>(24,208)</u>
General Contracts			
Materials and Supplies	663,524	663,524	0
Contractual Services	102,330	102,330	0
Capital Outlay	754,888	754,888	0
Total General Contracts	<u>1,520,742</u>	<u>1,520,742</u>	<u>0</u>
<i>Total Public Works</i>	<u>\$10,944,770</u>	<u>\$10,968,978</u>	<u>(\$24,208)</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund (continued)
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service			
Principal Retirement	\$474,008	\$474,008	\$0
Interest and Fiscal Charges	233,756	233,756	0
Total Debt Service	707,764	707,764	0
<i>Total Expenditures</i>	11,652,534	11,676,742	(24,208)
<i>Excess of Revenues Over (Under) Expenditures</i>	(497,385)	1,083,007	1,580,392
Other Financing Uses			
Transfers Out	(1,066,846)	(1,090,949)	(24,103)
<i>Net Change in Fund Balance</i>	(1,564,231)	(7,942)	1,556,289
<i>Fund Balance at Beginning of Year</i>	1,867,618	1,867,618	0
Prior Year Encumbrances Appropriated	1,086,950	1,086,950	0
<i>Fund Balance at End of Year</i>	\$1,390,337	\$2,946,626	\$1,556,289

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$1,052	\$1,052
Expenditures			
Current:			
Public Works:			
Engineer UST			
Contractual Services	69,300	20,889	48,411
<i>Net Change in Fund Balance</i>	(69,300)	(19,837)	49,463
<i>Fund Balance Beginning of Year</i>	153,826	153,826	0
Prior Year Encumbrances Appropriated	1,588	1,588	0
<i>Fund Balance End of Year</i>	<u>\$86,114</u>	<u>\$135,577</u>	<u>\$49,463</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,841,869	\$3,505,480	(\$336,389)
Fees, Licenses and Permits	677,300	651,843	(25,457)
Other	779,860	1,016,134	236,274
<i>Total Revenues</i>	<u>5,299,029</u>	<u>5,173,457</u>	<u>(125,572)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,302,957	4,181,651	121,306
Materials and Supplies	17,201	14,876	2,325
Contractual Services	484,491	330,458	154,033
Capital Outlay	1,500	1,500	0
Other	1,075,330	1,062,961	12,369
<i>Total Expenditures</i>	<u>5,881,479</u>	<u>5,591,446</u>	<u>290,033</u>
<i>Excess of Revenues Under Expenditures</i>	(582,450)	(417,989)	164,461
Other Financing Sources			
Transfers In	500,000	350,000	(150,000)
<i>Net Change in Fund Balance</i>	(82,450)	(67,989)	14,461
<i>Fund Balance Beginning of Year</i>	22,353	22,353	0
Prior Year Encumbrances Appropriated	86,991	86,991	0
<i>Fund Balance End of Year</i>	<u><u>\$26,894</u></u>	<u><u>\$41,355</u></u>	<u><u>\$14,461</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,200,000	\$2,284,128	\$84,128
Other	0	10,231	10,231
<i>Total Revenues</i>	<u>2,200,000</u>	<u>2,294,359</u>	<u>94,359</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	89,001	88,980	21
Contractual Services	160	160	0
Total Prosecutor	<u>89,161</u>	<u>89,140</u>	<u>21</u>
Administration			
Personal Services	940,360	929,150	11,210
Materials and Supplies	41,200	11,206	29,994
Contractual Services	636,109	456,858	179,251
Capital Outlay	34,301	34,301	0
Other	25,000	0	25,000
Total Administration	<u>1,676,970</u>	<u>1,431,515</u>	<u>245,455</u>
<i>Total Expenditures</i>	<u>1,766,131</u>	<u>1,520,655</u>	<u>245,476</u>
<i>Excess of Revenues Over Expenditures</i>	433,869	773,704	339,835
Other Financing Uses			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	333,869	673,704	339,835
<i>Fund Balance Beginning of Year</i>	1,739,430	1,739,430	0
Prior Year Encumbrances Appropriated	<u>112,091</u>	<u>112,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,185,390</u></u>	<u><u>\$2,525,225</u></u>	<u><u>\$339,835</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$430,000	\$484,504	\$54,504
Fines and Forfeitures	40,000	66,980	26,980
Charges for Services	30,000	9,249	(20,751)
Contributions and Donations	0	991	991
Other	0	1,078	1,078
<i>Total Revenues</i>	<u>500,000</u>	<u>562,802</u>	<u>62,802</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	408,980	390,592	18,388
Materials and Supplies	55,353	46,972	8,381
Contractual Supplies	34,410	22,917	11,493
Capital Outlay	14,646	14,646	0
Other	53,107	47,247	5,860
Total Health	566,496	522,374	44,122
Debt Service			
Interest and Fiscal Charges	10,200	6,215	3,985
<i>Total Expenditures</i>	<u>576,696</u>	<u>528,589</u>	<u>48,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(76,696)	34,213	110,909
Other Financing Uses			
Transfers Out	(82,370)	(82,345)	25
<i>Net Change in Fund Balance</i>	(159,066)	(48,132)	110,934
<i>Fund Balance Beginning of Year</i>	499,286	499,286	0
Prior Year Encumbrances Appropriated	14,348	14,348	0
<i>Fund Balance End of Year</i>	<u><u>\$354,568</u></u>	<u><u>\$465,502</u></u>	<u><u>\$110,934</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$522,732	\$501,952	(\$20,780)
Charges for Services	125,500	134,742	9,242
Other	17,606	57,628	40,022
<i>Total Revenues</i>	<u>665,838</u>	<u>694,322</u>	<u>28,484</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	260,315	259,212	1,103
Materials and Supplies	41,300	2,320	38,980
Contractual Supplies	134,338	35,192	99,146
Other	13,701	13,701	0
Total Treasurer	<u>449,654</u>	<u>310,425</u>	<u>139,229</u>
Prosecutor			
Personal Services	364,083	360,973	3,110
Contractual Services	117,084	113,636	3,448
Other	350	349	1
Total Prosecutor	<u>481,517</u>	<u>474,958</u>	<u>6,559</u>
<i>Total Expenditures</i>	<u>931,171</u>	<u>785,383</u>	<u>145,788</u>
<i>Excess of Revenues Under Expenditures</i>	(265,333)	(91,061)	174,272
Other Financing Sources			
Transfers In	88,150	0	(88,150)
<i>Net Change in Fund Balance</i>	(177,183)	(91,061)	86,122
<i>Fund Balance Beginning of Year</i>	317,218	317,218	0
Prior Year Encumbrances Appropriated	15,030	15,030	0
<i>Fund Balance End of Year</i>	<u>\$155,065</u>	<u>\$241,187</u>	<u>\$86,122</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,800,000	\$2,102,093	(\$697,907)
Other	10,000	12,601	2,601
<i>Total Revenues</i>	<u>2,810,000</u>	<u>2,114,694</u>	<u>(695,306)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	198,623	198,493	130
Materials and Supplies	44	44	0
Contractual Supplies	14,889	14,889	0
Other	124,989	97,392	27,597
Total Administration	<u>338,545</u>	<u>310,818</u>	<u>27,727</u>
Plant Implementation			
Personal Services	391,196	391,196	0
Materials and Supplies	35,411	23,499	11,912
Contractual Services	1,825,375	1,753,958	71,417
Capital Outlay	19,420	8,999	10,421
Total Plant Implementation	<u>2,271,402</u>	<u>2,177,652</u>	<u>93,750</u>
Prosecutor			
Personal Services	<u>89,768</u>	<u>89,768</u>	<u>0</u>
Various Agencies			
Contractual Services	<u>804,857</u>	<u>804,857</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,504,572</u>	<u>3,383,095</u>	<u>121,477</u>
<i>Net Change in Fund Balance</i>	<u>(694,572)</u>	<u>(1,268,401)</u>	<u>(573,829)</u>
<i>Fund Balance Beginning of Year</i>	<u>710,717</u>	<u>710,717</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>684,434</u>	<u>684,434</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$700,579</u></u>	<u><u>\$126,750</u></u>	<u><u>(\$573,829)</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,588,431	\$3,471,718	(\$116,713)
Intergovernmental	2,117,132	2,369,064	251,932
Other	45,000	165,650	120,650
<i>Total Revenues</i>	<u>5,750,563</u>	<u>6,006,432</u>	<u>255,869</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	666,591	654,085	12,506
Materials and Supplies	9,200	8,022	1,178
Contractual Services	6,220,726	6,037,581	183,145
Capital Outlay	17,773	17,773	0
Other	115,839	115,839	0
<i>Total Expenditures</i>	<u>7,030,129</u>	<u>6,833,300</u>	<u>196,829</u>
<i>Net Change in Fund Balance</i>	(1,279,566)	(826,868)	452,698
<i>Fund Balance Beginning of Year</i>	<u>6,144,578</u>	<u>6,144,578</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,865,012</u></u>	<u><u>\$5,317,710</u></u>	<u><u>\$452,698</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol and Drug Addiction Board Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,088	\$5,088	\$0
Other	927	927	0
<i>Total Revenues</i>	<u>6,015</u>	<u>6,015</u>	<u>0</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	224,715	224,710	5
Materials and Supplies	8,005	4,323	3,682
Contractual Services	70,928	70,928	0
<i>Total Expenditures</i>	<u>303,648</u>	<u>299,961</u>	<u>3,687</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(297,633)</u>	<u>(293,946)</u>	<u>3,687</u>
Other Financing Sources (Uses)			
Transfers In	320,310	321,685	1,375
Transfers Out	(65,180)	(65,179)	1
<i>Total Other Financing Sources (Uses)</i>	<u>255,130</u>	<u>256,506</u>	<u>1,376</u>
<i>Net Change in Fund Balance</i>	(42,503)	(37,440)	5,063
<i>Fund Balance Beginning of Year</i>	106,759	106,759	0
Prior Year Encumbrances Appropriated	<u>6,857</u>	<u>6,857</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$71,113</u></u>	<u><u>\$76,176</u></u>	<u><u>\$5,063</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$16,808	\$16,808
Other	20,000	1,875	(18,125)
<i>Total Revenues</i>	20,000	18,683	(1,317)
Expenditures			
Current:			
Public Safety:			
Prosecutor			
Personal Services	1,529	1,527	2
Other	812	812	0
<i>Total Expenditures</i>	2,341	2,339	2
<i>Net Change in Fund Balance</i>	17,659	16,344	(1,315)
<i>Fund Balance Beginning of Year</i>	41,058	41,058	0
<i>Fund Balance End of Year</i>	\$58,717	\$57,402	(\$1,315)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$50,000	\$71,775	\$21,775
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	210,000	57,905	152,095
<i>Excess of Revenues Over (Under) Expenditures</i>	(160,000)	13,870	173,870
Other Financing Uses			
Transfers Out	0	(4,311)	(4,311)
<i>Net Change in Fund Balance</i>	(160,000)	9,559	169,559
<i>Fund Balance Beginning of Year</i>	378,096	378,096	0
<i>Fund Balance End of Year</i>	\$218,096	\$387,655	\$169,559

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$60,000	\$81,181	\$21,181
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	23,200	21,545	1,655
Contractual Services	15,388	12,577	2,811
Capital Outlay	42,764	42,763	1
<i>Total Expenditures</i>	81,352	76,885	4,467
<i>Net Change in Fund Balance</i>	(21,352)	4,296	25,648
<i>Fund Balance Beginning of Year</i>	105,006	105,006	0
Prior Year Encumbrances Appropriated	1,975	1,975	0
<i>Fund Balance End of Year</i>	\$85,629	\$111,277	\$25,648

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$570,000	\$565,562	(\$4,438)
Charges for Services	0	74	74
Special Assessments	300,000	284,770	(15,230)
Other	0	490	490
<i>Total Revenues</i>	<u>870,000</u>	<u>850,896</u>	<u>(19,104)</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	124,936	81,881	43,055
Materials and Supplies	1,300	1,000	300
Contractual Services	398,015	216,289	181,726
Capital Outlay	90,602	85,602	5,000
Other	18,578	18,578	0
<i>Total Expenditures</i>	<u>633,431</u>	<u>403,350</u>	<u>230,081</u>
<i>Net Change in Fund Balance</i>	236,569	447,546	210,977
<i>Fund Balance Beginning of Year</i>	239,033	239,033	0
Prior Year Encumbrances Appropriated	<u>274,376</u>	<u>274,376</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$749,978</u></u>	<u><u>\$960,955</u></u>	<u><u>\$210,977</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$195,000	\$207,292	\$12,292
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	45,458	42,431	3,027
Materials and Supplies	23,000	3,834	19,166
Contractual Services	11,350	5,536	5,814
Capital Outlay	6,572	6,272	300
<i>Total Expenditures</i>	86,380	58,073	28,307
<i>Excess of Revenues Over Expenditures</i>	108,620	149,219	40,599
Other Financing Uses			
Transfers Out	(66,928)	(52,010)	14,918
<i>Net Change in Fund Balance</i>	41,692	97,209	55,517
<i>Fund Balance Beginning of Year</i>	1,879,056	1,879,056	0
Prior Year Encumbrances Appropriated	1,246	1,246	0
<i>Fund Balance End of Year</i>	\$1,921,994	\$1,977,511	\$55,517

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$10,500	\$14,700	\$4,200
Expenditures			
Current:			
Public Safety:			
Coroner			
Capital Outlay	5,000	0	5,000
<i>Net Change in Fund Balance</i>	5,500	14,700	9,200
<i>Fund Balance Beginning of Year</i>	14,700	14,700	0
<i>Fund Balance End of Year</i>	\$20,200	\$29,400	\$9,200

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,013,447	\$983,182	(\$30,265)
Fines and Forfeitures	41,000	60,847	19,847
Charges for Services	0	30,357	30,357
Other	0	854	854
<i>Total Revenues</i>	<u>1,054,447</u>	<u>1,075,240</u>	<u>20,793</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	457,883	432,364	25,519
Materials and Supplies	84,588	51,296	33,292
Contractual Services	840,080	632,953	207,127
Capital Outlay	174,829	141,216	33,613
Other	183	183	0
<i>Total Expenditures</i>	<u>1,557,563</u>	<u>1,258,012</u>	<u>299,551</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(503,116)</u>	<u>(182,772)</u>	<u>320,344</u>
Other Financing Sources (Uses)			
Transfers In	25,000	25,000	0
Transfers Out	(82,640)	(69,640)	13,000
<i>Total Other Financing Sources (Uses)</i>	<u>(57,640)</u>	<u>(44,640)</u>	<u>13,000</u>
<i>Net Change in Fund Balance</i>	(560,756)	(227,412)	333,344
<i>Fund Balance Beginning of Year</i>	3,795,461	3,795,461	0
Prior Year Encumbrances Appropriated	87,001	87,001	0
<i>Fund Balance End of Year</i>	<u>\$3,321,706</u>	<u>\$3,655,050</u>	<u>\$333,344</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, 2013

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$13,606,559	\$11,855,210	(\$1,751,349)
Fees, Licenses and Permits	0	6,583	6,583
Charges for Services	0	19,914	19,914
Other	1,350	60,670	59,320
<i>Total Revenues</i>	<u>13,607,909</u>	<u>11,942,377</u>	<u>(1,665,532)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	644,687	629,479	15,208
Materials and Supplies	19,196	19,196	0
Contractual Services	4,421,888	3,976,231	445,657
Capital Outlay	1,437,757	1,319,101	118,656
Other	63,964	39,633	24,331
Total Commissioners	<u>6,587,492</u>	<u>5,983,640</u>	<u>603,852</u>
Prosecutor			
Personal Services	203,436	203,335	101
Materials and Supplies	4,839	4,318	521
Contractual Services	3,057	1,050	2,007
Total Prosecutor	<u>211,332</u>	<u>208,703</u>	<u>2,629</u>
Data Processing			
Contractual Services	6,666	0	6,666
Total Legislative and Executive	<u>6,805,490</u>	<u>6,192,343</u>	<u>613,147</u>
Judicial:			
Juvenile Justice Court			
Personal Services	1,738,990	1,634,521	104,469
Materials and Supplies	103,542	24,927	78,615
Contractual Supplies	391,248	314,750	76,498
Capital Outlay	1,866	1,866	0
Other	28,322	10,547	17,775
Total Judicial	<u>2,263,968</u>	<u>1,986,611</u>	<u>277,357</u>
<i>Total General Government</i>	<u>\$9,069,458</u>	<u>\$8,178,954</u>	<u>\$890,504</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, 2013

	Final	Actual	Variance with Final Budget Positive (Negative)
Public Safety:			
Sheriff Grants			
Personal Services	\$131,523	\$121,644	\$9,879
Materials and Supplies	9,624	7,964	1,660
Contractual Services	1,054	1,054	0
Capital Outlay	49,119	49,118	1
Other	6,539	6,539	0
<i>Total Public Safety</i>	197,859	186,319	11,540
Health:			
648 Board Grants			
Contractual Services	1,155,991	929,408	226,583
Other	177,872	0	177,872
<i>Total 648 Board Grants</i>	1,333,863	929,408	404,455
Solid Waste Grants			
Materials and Supplies	24,615	24,613	2
Contractual Services	6,387	2,539	3,848
Capital Outlay	971	971	0
<i>Total Solid Waste Grants</i>	31,973	28,123	3,850
Developmental Disabilities Board Grants			
Personal Services	69,629	69,448	181
317 Board Grants			
Contractual Services	2,976,503	1,966,409	1,010,094
Other	4,174	4,174	0
<i>Total 317 Board Grants</i>	2,980,677	1,970,583	1,010,094
<i>Total Health</i>	4,416,142	2,997,562	1,418,580
<i>Total Expenditures</i>	13,683,459	11,362,835	2,320,624
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(\$75,550)	\$579,542	\$655,092

(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, 2013

	Final	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)			
Advances In	\$0	\$102,081	\$102,081
Transfers In	702,061	222,955	(479,106)
Transfers Out	(317,375)	(317,375)	0
<i>Total Other Financing Sources (Uses)</i>	<u>384,686</u>	<u>7,661</u>	<u>(377,025)</u>
<i>Net Change in Fund Balance</i>	309,136	587,203	278,067
<i>Fund Deficit Beginning of Year</i>	(78,459)	(78,459)	0
Prior Year Encumbrances Appropriated	<u>485,434</u>	<u>485,434</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$716,111</u></u>	<u><u>\$994,178</u></u>	<u><u>\$278,067</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$4,500	\$4,220	(\$280)
Fines and Forfeitures	533,500	565,523	32,023
Charges for Services	2,000	2,331	331
Other	0	1,563	1,563
<i>Total Revenues</i>	<u>540,000</u>	<u>573,637</u>	<u>33,637</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	183,836	180,981	2,855
Materials and Supplies	6,000	2,965	3,035
Contractual Services	412,356	369,414	42,942
Capital Outlay	812	812	0
<i>Total Expenditures</i>	<u>603,004</u>	<u>554,172</u>	<u>48,832</u>
<i>Net Change in Fund Balance</i>	(63,004)	19,465	82,469
<i>Fund Balance Beginning of Year</i>	212,256	212,256	0
Prior Year Encumbrances Appropriated	<u>6,424</u>	<u>6,424</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$155,676</u></u>	<u><u>\$238,145</u></u>	<u><u>\$82,469</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$341	\$341
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	315,704	315,701	3
Materials and Supplies	2,619	2,466	153
Contractual Services	151,769	120,884	30,885
Capital Outlay	27,745	27,744	1
Total Legislative and Executive	497,837	466,795	31,042
Debt Service:			
Principal Retirement	85,000	85,000	0
Interest and Fiscal Charges	6,050	6,050	0
Total Debt Service	91,050	91,050	0
<i>Total Expenditures</i>	588,887	557,845	31,042
<i>Excess of Revenues Under Expenditures</i>	(588,887)	(557,504)	31,383
Other Financing Sources			
Transfers In	400,000	450,000	50,000
<i>Net Change in Fund Balance</i>	(188,887)	(107,504)	81,383
<i>Fund Balance Beginning of Year</i>	178,953	178,953	0
Prior Year Encumbrances Appropriated	51,046	51,046	0
<i>Fund Balance End of Year</i>	\$41,112	\$122,495	\$81,383

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$305,000	\$552,462	\$247,462
Fines and Forfeitures	0	750	750
Other	0	415	415
<i>Total Revenues</i>	<u>305,000</u>	<u>553,627</u>	<u>248,627</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	149,380	132,677	16,703
Materials and Supplies	6,150	2,157	3,993
Contractual Services	145,715	108,883	36,832
Capital Outlay	5,850	1,143	4,707
Other	70	0	70
<i>Total Expenditures</i>	<u>307,165</u>	<u>244,860</u>	<u>62,305</u>
<i>Net Change in Fund Balance</i>	(2,165)	308,767	310,932
<i>Fund Balance Beginning of Year</i>	300,119	300,119	0
Prior Year Encumbrances Appropriated	<u>3,050</u>	<u>3,050</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$301,004</u></u>	<u><u>\$611,936</u></u>	<u><u>\$310,932</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Handgun License Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$100,000	\$202,128	\$102,128
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	57,769	45,596	12,173
Materials and Supplies	5,462	5,462	0
Contractual Services	166,341	162,780	3,561
Capital Outlay	15,316	10,918	4,398
<i>Total Expenditures</i>	244,888	224,756	20,132
<i>Net Change in Fund Balance</i>	(144,888)	(22,628)	122,260
<i>Fund Balance Beginning of Year</i>	117,215	117,215	0
Prior Year Encumbrances Appropriated	32,123	32,123	0
<i>Fund Balance End of Year</i>	\$4,450	\$126,710	\$122,260

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$140,429	\$8,560	(\$131,869)
Other	0	853	853
<i>Total Revenues</i>	<u>140,429</u>	<u>9,413</u>	<u>(131,016)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	204,800	130,558	74,242
Materials and Supplies	27,643	1,095	26,548
Contractual Services	63,557	63,557	0
<i>Total Expenditures</i>	<u>296,000</u>	<u>195,210</u>	<u>100,790</u>
<i>Net Change in Fund Balance</i>	(155,571)	(185,797)	(30,226)
<i>Fund Balance Beginning of Year</i>	155,571	155,571	0
Prior Year Encumbrances Appropriated	<u>30,226</u>	<u>30,226</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,226</u></u>	<u><u>\$0</u></u>	<u><u>(\$30,226)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revenue Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$803,191	\$810,301	\$7,110
Other	0	518	518
<i>Total Revenues</i>	<u>803,191</u>	<u>810,819</u>	<u>7,628</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	854,429	843,236	11,193
Materials and Supplies	3,500	3,500	0
Contractual Services	1,045	1,045	0
<i>Total Expenditures</i>	<u>858,974</u>	<u>847,781</u>	<u>11,193</u>
<i>Excess of Revenues Under Expenditures</i>	(55,783)	(36,962)	18,821
Other Financing Sources			
Transfers In	69,640	69,640	0
<i>Net Change in Fund Balance</i>	13,857	32,678	18,821
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(13,857)</u>	<u>(13,857)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$18,821</u></u>	<u><u>\$18,821</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$10,000	\$0	(\$10,000)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Contractual Services	70	70	0
<i>Net Change in Fund Balance</i>	9,930	(70)	(10,000)
<i>Fund Balance Beginning of Year</i>	17,849	17,849	0
Prior Year Encumbrances Appropriated	70	70	0
<i>Fund Balance End of Year</i>	<u>\$27,849</u>	<u>\$17,849</u>	<u>(\$10,000)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Office Foreclosure Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$113,000	\$114,975	\$1,975
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	111,628	93,643	17,985
<i>Net Change in Fund Balance</i>	1,372	21,332	19,960
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$1,372	\$21,332	\$19,960

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$102,768	\$92,768	(\$10,000)
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	1,356	1,356	0
Materials and Supplies	33,000	7,537	25,463
Contractual Services	12,823	10,698	2,125
Capital Outlay	40,304	40,304	0
<i>Total Expenditures</i>	87,483	59,895	27,588
<i>Excess of Revenues Over Expenditures</i>	15,285	32,873	17,588
Other Financing Sources			
Transfers In	12,001	12,000	(1)
<i>Net Change in Fund Balance</i>	27,286	44,873	17,587
<i>Fund Balance Beginning of Year</i>	38,483	38,483	0
<i>Fund Balance End of Year</i>	\$65,769	\$83,356	\$17,587

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,450,000	\$1,565,106	\$115,106
Other	0	4,260	4,260
<i>Total Revenues</i>	<u>1,450,000</u>	<u>1,569,366</u>	<u>119,366</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	999,795	965,640	34,155
Materials and Supplies	43,726	20,465	23,261
Contractual Services	136,738	84,215	52,523
Capital Outlay	2,835	2,835	0
Other	2,000	481	1,519
Total Title Administration	<u>1,185,094</u>	<u>1,073,636</u>	<u>111,458</u>
Security Deposits			
Personal Services	76,046	76,046	0
Contractual Services	309	253	56
Total Security Deposits	<u>76,355</u>	<u>76,299</u>	<u>56</u>
<i>Total Expenditures</i>	<u>1,261,449</u>	<u>1,149,935</u>	<u>111,514</u>
<i>Excess of Revenues Over Expenditures</i>	188,551	419,431	230,880
Other Financing Uses			
Transfers Out	<u>(325,000)</u>	<u>(325,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(136,449)	94,431	230,880
<i>Fund Balance Beginning of Year</i>	893,488	893,488	0
Prior Year Encumbrances Appropriated	<u>8,782</u>	<u>8,782</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$765,821</u></u>	<u><u>\$996,701</u></u>	<u><u>\$230,880</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$135,000	\$139,165	\$4,165
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	20,000	11,445	8,555
Contractual Services	264,033	255,993	8,040
Capital Outlay	19,374	17,044	2,330
<i>Total Expenditures</i>	303,407	284,482	18,925
<i>Net Change in Fund Balance</i>	(168,407)	(145,317)	23,090
<i>Fund Balance Beginning of Year</i>	443,718	443,718	0
Prior Year Encumbrances Appropriated	137,208	137,208	0
<i>Fund Balance End of Year</i>	\$412,519	\$435,609	\$23,090

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$6,370	\$6,370
Fines and Forfeitures	0	8,697	8,697
<i>Total Revenues</i>	0	15,067	15,067
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	15,067	15,067
Other Financing Uses			
Transfers Out	(11,594)	0	11,594
<i>Net Change in Fund Balance</i>	(11,594)	15,067	26,661
<i>Fund Balance Beginning of Year</i>	8,750	8,750	0
<i>Fund Balance (Deficit) End of Year</i>	(\$2,844)	\$23,817	\$26,661

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2013

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

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,842	\$34,924	\$14,082
Expenditures			
Current:			
Public Works:			
Commissioners			
Personal Services	73,747	72,039	1,708
Materials and Supplies	833	767	66
Contractual Services	12,118	12,118	0
Other	2,473	2,436	37
<i>Total Expenditures</i>	89,171	87,360	1,811
<i>Excess of Revenues Under Expenditures</i>	(68,329)	(52,436)	15,893
Other Financing Sources			
Transfers In	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(18,329)	(2,436)	15,893
<i>Fund Balance Beginning of Year</i>	28,988	28,988	0
Prior Year Encumbrances Appropriated	767	767	0
<i>Fund Balance End of Year</i>	\$11,426	\$27,319	\$15,893

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Protective Services Fund
For the Year Ended December 31, 2013

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

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,729,468	\$2,312,895	(\$1,416,573)
Interest	21,301	4,386	(16,915)
<i>Total Revenues</i>	3,750,769	2,317,281	(1,433,488)
Expenditures			
Capital Outlay	5,469,045	4,452,153	1,016,892
<i>Excess of Revenues Under Expenditures</i>	(1,718,276)	(2,134,872)	(416,596)
Other Financing Sources			
Transfers In	917,102	930,949	13,847
<i>Net Change in Fund Balance</i>	(801,174)	(1,203,923)	(402,749)
<i>Fund Balance Beginning of Year</i>	714,027	714,027	0
Prior Year Encumbrances Appropriated	335,595	335,595	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$248,448</u>	<u>(\$154,301)</u>	<u>(\$402,749)</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$700,282	\$477,091	(\$223,191)
Expenses			
Materials and Supplies	644,026	570,766	73,260
Other	40,000	17,839	22,161
<i>Total Expenses</i>	684,026	588,605	95,421
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	16,256	(111,514)	(127,770)
Transfers In	0	90,000	90,000
<i>Net Change in Fund Equity</i>	16,256	(21,514)	(37,770)
<i>Fund Equity (Deficit) Beginning of Year</i>	(53,282)	(53,282)	0
Prior Year Encumbrances Appropriated	70,869	70,869	0
<i>Fund Equity (Deficit) End of Year</i>	\$33,843	(\$3,927)	(\$37,770)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,800,000	\$1,409,032	(\$390,968)
Expenses			
Personal Services	673,485	665,187	8,298
Contractual Services	29,108	24,104	5,004
Claims	623,661	623,661	0
<i>Total Expenses</i>	1,326,254	1,312,952	13,302
<i>Net Change in Fund Equity</i>	473,746	96,080	(377,666)
<i>Fund Equity Beginning of Year</i>	2,889,148	2,889,148	0
Prior Year Encumbrances Appropriated	1,919	1,919	0
<i>Fund Equity End of Year</i>	\$3,364,813	\$2,987,147	(\$377,666)

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, 2013

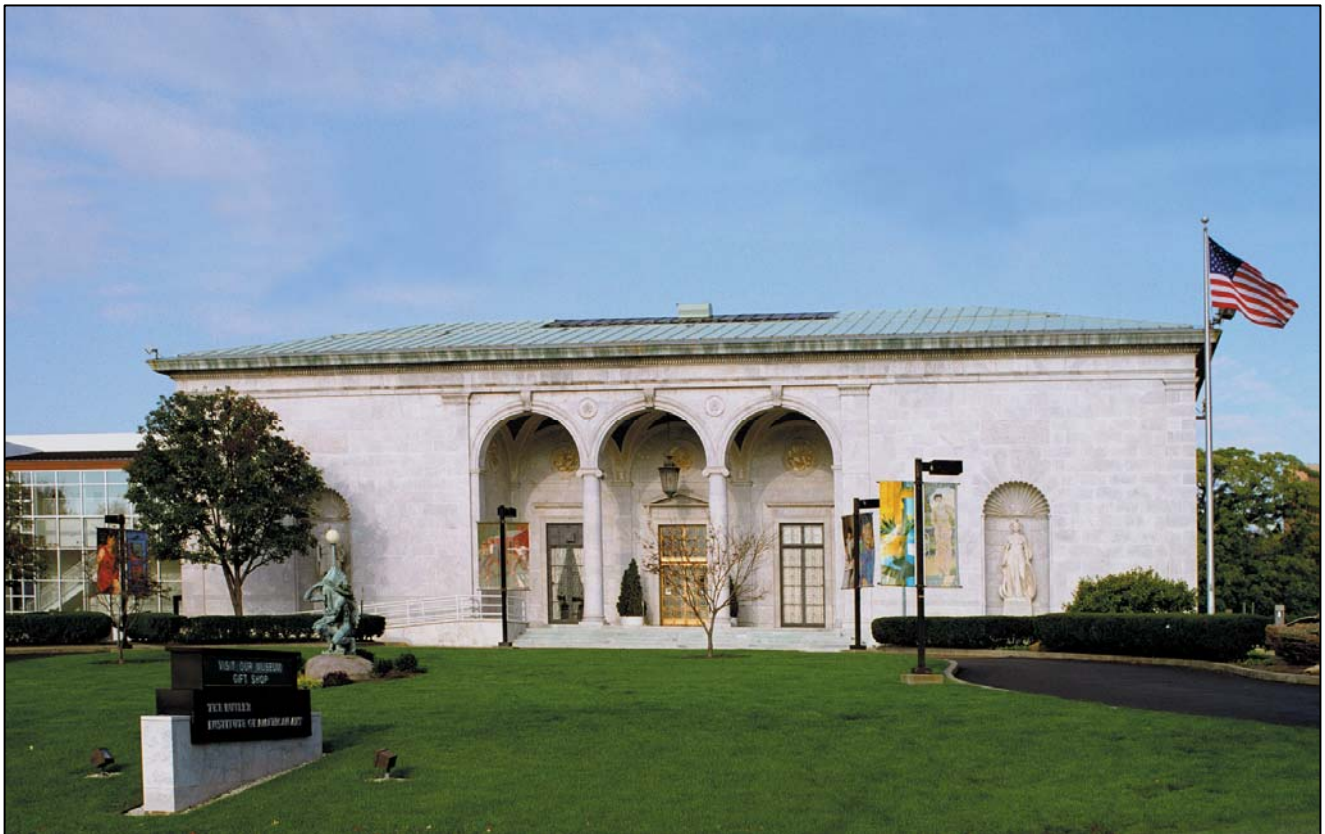
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$17,600,000	\$17,994,902	\$394,902
Expenses			
Contractual Services	1,477,661	1,441,011	36,650
Claims	16,641,959	16,641,959	0
<i>Total Expenses</i>	18,119,620	18,082,970	36,650
<i>Net Change in Fund Equity</i>	(519,620)	(88,068)	431,552
<i>Fund Equity Beginning of Year</i>	6,234,011	6,234,011	0
<i>Fund Equity End of Year</i>	\$5,714,391	\$6,145,943	\$431,552

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$451,197	\$409,078	(\$42,119)
Expenses			
Contractual Services	490,070	457,790	32,280
<i>Net Change in Fund Equity</i>	(38,873)	(48,712)	(9,839)
<i>Fund Equity (Deficit) Beginning of Year</i>	(21,196)	(21,196)	0
Prior Year Encumbrances Appropriated	70,675	70,675	0
<i>Fund Equity End of Year</i>	\$10,606	\$767	(\$9,839)

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Statistical Section



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

Statistical Section

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

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

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

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

	2013(1)	2012(1)	2011	2010
Governmental Activities				
Net Investment in Capital Assets	\$100,693,379	\$102,251,744	\$105,436,457	\$103,800,107
Restricted:				
Capital Projects	16,482,068	15,988,064	21,405,318	21,194,406
Debt Service	0	0	0	0
Public Safety	2,031,458	1,542,631	3,116,336	2,667,985
Public Works	7,376,307	6,278,575	6,913,979	6,125,209
Health Services	34,303,503	34,592,025	30,666,928	29,184,576
Human Services	6,742,989	7,067,963	7,613,780	8,828,195
General Government	17,587,607	15,257,143	19,603,535	19,608,309
Other Purposes	0	0	0	0
Unrestricted	11,230,770	11,760,418	6,643,075	3,169,362
<i>Total Governmental Activities Net Position</i>	<u>196,448,081</u>	<u>194,738,563</u>	<u>201,399,408</u>	<u>194,578,149</u>
Business Type - Activities				
Net Investment in Capital Assets	55,414,313	53,320,745	50,114,060	48,144,464
Restricted:				
Debt Service	11,384,862	11,877,870	14,872,863	15,250,948
Unrestricted	15,724,414	17,062,549	17,300,292	17,512,055
<i>Total Business-Type Activities Net Position</i>	<u>82,523,589</u>	<u>82,261,164</u>	<u>82,287,215</u>	<u>80,907,467</u>
Primary Government				
Net Investment in Capital Assets	156,107,692	155,572,489	155,550,517	151,944,571
Restricted	95,908,794	92,604,271	104,192,739	102,859,628
Unrestricted	26,955,184	28,822,967	23,943,367	20,681,417
<i>Total Primary Government Net Position</i>	<u>\$278,971,670</u>	<u>\$276,999,727</u>	<u>\$283,686,623</u>	<u>\$275,485,616</u>

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

2009	2008	2007	2006	2005	2004
\$105,837,357	\$99,878,395	\$98,620,826	\$99,700,654	\$109,111,458	\$94,126,618
16,287,858	22,761,215	16,960,601	14,175,691	4,444,976	12,637,466
0	0	0	1,519,103	1,701,400	2,339,983
1,971,754	3,112,803	4,278,418	3,994,503	2,363,490	801,277
5,035,422	5,823,098	6,808,474	6,223,089	6,061,868	7,348,581
22,272,037	18,361,751	16,239,233	14,661,046	18,102,479	14,140,615
6,264,431	8,249,125	7,337,541	10,253,050	14,570,595	13,487,917
24,302,480	16,175,561	14,322,906	13,640,192	15,153,341	7,581,491
0	0	0	0	0	0
7,400,652	11,275,591	12,129,079	8,570,351	5,213,422	12,703,376
189,371,991	185,637,539	176,697,078	172,737,679	176,723,029	165,167,324
50,293,677	52,803,955	52,975,471	49,040,707	43,318,624	38,551,090
7,162,067	5,720,826	0	0	0	0
21,534,050	18,836,245	21,912,343	18,524,560	16,262,445	15,420,756
78,989,794	77,361,026	74,887,814	67,565,267	59,581,069	53,971,846
156,131,034	152,682,350	151,596,297	148,741,361	152,430,082	132,677,708
83,296,049	80,204,379	65,947,173	64,466,674	62,398,149	58,337,330
28,934,702	30,111,836	34,041,422	27,094,911	21,475,867	28,124,132
\$268,361,785	\$262,998,565	\$251,584,892	\$240,302,946	\$236,304,098	\$219,139,170

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

	2013	2012	2011	2010
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$6,767,123	\$5,942,694	\$6,138,992	\$5,868,142
Judicial	5,662,224	5,496,605	5,738,234	5,618,604
Public Safety	5,870,710	5,154,194	4,527,870	4,709,310
Public Works	213,278	159,737	170,932	144,868
Health	4,498,260	4,695,655	4,787,038	4,977,960
Human Services	1,883,573	1,765,741	1,934,935	1,741,689
Total Charges for Services and Assessments	24,895,168	23,214,626	23,298,001	23,060,573
Operating Grants and Contributions	61,410,982	72,408,390	78,695,348	87,111,613
Capital Grants and Contributions	2,505,708	6,399,688	5,260,990	3,056,458
<i>Total Governmental Activities Program Revenue</i>	<u>88,811,858</u>	<u>102,022,704</u>	<u>107,254,339</u>	<u>113,228,644</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	525,149	472,744	433,795	542,440
Mahoning County Sewer	20,608,295	20,611,234	21,132,254	20,635,860
Total Charges for Services and Assessments	21,133,444	21,083,978	21,566,049	21,178,300
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	933,776	1,021,992	1,722,636	1,997,482
<i>Total Business-Type Activities Program Revenue</i>	<u>22,067,220</u>	<u>22,105,970</u>	<u>23,288,685</u>	<u>23,175,782</u>
<i>Total Primary Government Program Revenues</i>	<u>\$110,879,078</u>	<u>\$124,128,674</u>	<u>\$130,543,024</u>	<u>\$136,404,426</u>

2009	2008	2007	2006	2005	2004
\$5,858,412	\$6,674,076	\$6,794,602	\$5,849,711	\$6,955,223	\$9,180,896
5,275,306	5,089,139	5,176,449	4,272,300	5,639,773	5,162,855
4,296,566	4,621,657	4,711,308	3,677,170	3,981,759	3,962,543
180,907	167,456	147,766	160,459	511,926	281,255
3,501,479	3,572,698	3,377,824	3,522,304	4,591,141	4,640,004
1,857,974	2,345,758	2,775,833	3,131,434	2,907,732	3,219,447
20,970,644	22,470,784	22,983,782	20,613,378	24,587,554	26,447,000
101,408,097	101,242,335	98,249,665	85,472,465	87,604,285	80,702,861
2,221,132	7,311,710	4,352,369	1,757,142	4,230,974	4,547,285
124,599,873	131,024,829	125,585,816	107,842,985	116,422,813	111,697,146
496,189	600,801	609,294	860,613	448,434	339,167
23,348,025	22,477,223	21,157,386	20,370,302	19,208,793	18,514,421
23,844,214	23,078,024	21,766,680	21,230,915	19,657,227	18,853,588
0	0	0	0	0	118,120
748,452	1,764,162	4,044,063	6,001,341	5,876,767	2,593,778
24,592,666	24,842,186	25,810,743	27,232,256	25,533,994	21,565,486
\$149,192,539	\$155,867,015	\$151,396,559	\$135,075,241	\$141,956,807	\$133,262,632

(continued)

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

	2013	2012	2011	2010
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$27,035,225	\$25,890,863	\$27,519,947	\$25,322,205
Judicial	20,946,103	20,087,881	20,253,413	20,051,505
Public Safety	23,793,549	25,488,019	22,455,341	21,803,392
Public Works	12,640,556	21,596,642	13,543,364	13,462,169
Health	36,155,871	47,472,081	50,833,349	53,158,099
Human Services	37,781,584	36,691,886	38,508,481	45,491,138
Interest and Fiscal Charges	2,166,770	2,310,764	2,349,871	1,896,879
<i>Total Governmental Activities Expenses</i>	<u>160,519,658</u>	<u>179,538,136</u>	<u>175,463,766</u>	<u>181,185,387</u>
Business-Type Activities:				
Mahoning County Water	1,276,542	1,860,851	1,286,544	1,959,933
Mahoning County Sewer	20,561,245	21,332,223	21,192,217	19,830,300
<i>Total Business-Type Activities Expenses</i>	<u>21,837,787</u>	<u>23,193,074</u>	<u>22,478,761</u>	<u>21,790,233</u>
<i>Total Primary Government Program Expenses</i>	<u>182,357,445</u>	<u>202,731,210</u>	<u>197,942,527</u>	<u>202,975,620</u>
Net (Expense)/Revenue				
Governmental Activities	(71,707,800)	(77,515,432)	(68,209,427)	(67,956,743)
Business-Type Activities	<u>229,433</u>	<u>(1,087,104)</u>	<u>809,924</u>	<u>1,385,549</u>
<i>Total Primary Government Net Expense</i>	<u>(\$71,478,367)</u>	<u>(\$78,602,536)</u>	<u>(\$67,399,503)</u>	<u>(\$66,571,194)</u>

2009	2008	2007	2006	2005	2004
\$25,975,485	\$29,183,996	\$27,134,283	\$25,994,071	\$23,499,825	\$23,382,985
20,816,554	19,254,381	17,804,933	17,447,261	16,401,342	15,165,994
24,421,449	29,504,632	27,231,250	21,715,122	19,185,295	23,688,359
15,292,168	14,685,409	14,998,726	13,307,192	14,026,637	13,605,944
48,815,843	50,853,600	52,222,975	48,376,681	45,566,149	49,639,480
56,211,415	58,606,298	62,040,227	58,558,914	54,189,674	61,840,067
2,154,822	1,950,950	1,649,024	2,139,122	1,493,492	1,960,779
193,687,736	204,039,266	203,081,418	187,538,363	174,362,414	189,283,608
1,865,509	1,070,675	824,905	1,226,205	1,307,844	491,364
22,197,325	22,431,584	18,774,590	19,028,777	18,996,403	18,539,160
24,062,834	23,502,259	19,599,495	20,254,982	20,304,247	19,030,524
217,750,570	227,541,525	222,680,913	207,793,345	194,666,661	208,314,132
(69,087,863)	(73,014,437)	(77,495,602)	(79,695,378)	(57,939,601)	(77,586,462)
529,832	1,339,927	6,211,248	6,977,274	5,229,747	2,534,962
(\$68,558,031)	(\$71,674,510)	(\$71,284,354)	(\$72,718,104)	(\$52,709,854)	(\$75,051,500)

(continued)

Mahoning County, Ohio

*Changes in Net Position
Last Ten Years (continued)
(Accrual Basis of Accounting)*

	2013	2012	2011	2010
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,297,879	\$1,974,972	\$8,945,439	\$7,546,732
General Obligation Bond Retirement	1,515,889	4,288,832	0	0
Children Services Board	4,869,189	4,720,439	4,988,594	4,911,419
Developmental Disabilities Board	13,691,556	13,289,321	14,067,091	13,859,914
Board of Mental Health	3,429,022	3,327,222	3,520,543	3,467,814
Sales Tax Levied for:				
General Purposes	31,838,298	30,636,548	30,392,085	27,168,574
Grants and Entitlements not Restricted to Specific Programs	6,783,824	5,768,962	6,950,031	9,601,640
Conveyance Taxes	1,853,653	1,696,113	1,373,069	1,305,659
Interest	180,089	838,035	1,109,454	905,562
Gain on Sale of Capital Assets	0	0	0	3,078
Other	3,655,919	4,134,143	3,761,310	4,385,541
Transfers	302,000	180,000	(76,930)	0
<i>Total Governmental Activities</i>	<u>73,417,318</u>	<u>70,854,587</u>	<u>75,030,686</u>	<u>73,155,933</u>
Business-Type Activities:				
Interest	76,827	159,468	268,360	507,037
Gain on Sale of Capital Assets	9,150	0	0	0
Other	249,015	1,081,585	224,534	25,087
Transfers	(302,000)	(180,000)	76,930	0
<i>Total Business-Type Activities</i>	<u>32,992</u>	<u>1,061,053</u>	<u>569,824</u>	<u>532,124</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>73,450,310</u>	<u>71,915,640</u>	<u>75,600,510</u>	<u>73,688,057</u>
Change in Net Position				
Governmental Activities	1,709,518	(6,660,845)	6,821,259	5,199,190
Business-Type Activities	262,425	(26,051)	1,379,748	1,917,673
<i>Total Primary Government Change in Net Position</i>	<u>\$1,971,943</u>	<u>(\$6,686,896)</u>	<u>\$8,201,007</u>	<u>\$7,116,863</u>

2009	2008	2007	2006	2005	2004
\$7,481,675	\$7,657,974	\$8,025,257	\$4,351,781	\$461,963	\$29,973,409
0	27,044	0	3,684,381	6,527,538	n/a
4,894,162	5,106,646	5,528,249	5,542,107	5,476,720	n/a
13,818,219	14,271,078	15,188,350	14,735,937	14,809,746	n/a
3,457,020	3,578,922	3,824,837	3,722,395	3,747,991	n/a
25,825,362	27,931,781	31,402,397	27,620,917	17,664,485	23,763,391
10,840,691	12,884,154	6,137,374	6,322,780	12,430,289	10,121,650
1,282,347	1,743,473	2,376,834	2,641,373	2,631,398	0
2,190,058	5,081,780	5,508,601	5,159,476	3,199,165	1,284,211
0	0	0	0	0	0
3,128,219	3,672,046	3,467,275	2,001,884	2,207,699	11,685,296
(95,438)	0	(4,173)	(73,003)	338,312	331,032
72,822,315	81,954,898	81,455,001	75,710,028	69,495,306	77,158,989
555,796	787,155	992,878	804,424	603,299	307,212
0	14,744	0	0	0	0
447,702	331,386	114,248	129,497	114,489	0
95,438	0	4,173	73,003	(338,312)	(331,032)
1,098,936	1,133,285	1,111,299	1,006,924	379,476	(23,820)
73,921,251	83,088,183	82,566,300	76,716,952	69,874,782	77,135,169
3,734,452	8,940,461	3,959,399	(3,985,350)	11,555,705	(427,473)
1,628,768	2,473,212	7,322,547	7,984,198	5,609,223	2,511,142
\$5,363,220	\$11,413,673	\$11,281,946	\$3,998,848	\$17,164,928	\$2,083,669

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

	2013	2012	2011	2010
General Fund				
Nonspendable	\$450,507	\$467,191	\$732,981	\$0
Restricted	1,696,947	2,403,449	2,439,605	1,538,536
Committed	575,148	499,663	1,116,180	470,209
Assigned	1,849,239	1,465,304	1,312,696	1,184,077
Unassigned	7,814,324	7,553,202	8,179,228	9,392,999
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	12,386,165	12,388,809	13,780,690	12,585,821
All Other Governmental Funds				
Restricted	68,546,202	69,676,529	77,726,651	74,877,427
Unassigned (Deficit)	(4,150,097)	(3,863,862)	(7,901,864)	(8,470,204)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund (Deficit)	0	0	0	0
Capital Projects funds (Deficit)	0	0	0	0
Total All Other Governmental Funds	64,396,105	65,812,667	69,824,787	66,407,223
Total Governmental Funds	\$76,782,270	\$78,201,476	\$83,605,477	\$78,993,044

Note: The County implemented GASB 54 in 2010.

2009	2008	2007	2006	2005	2004
\$0	\$0	\$0	\$0	\$0	\$0
1,547,574	0	0	0	0	0
527,630	0	0	0	0	0
1,201,489	0	0	0	0	0
5,511,125	0	0	0	0	0
0	2,304,561	2,116,783	2,570,980	2,651,239	1,265,964
0	9,022,660	10,423,409	5,239,464	2,745,934	12,441,071
8,787,818	11,327,221	12,540,192	7,810,444	5,397,173	13,707,035
57,422,364	0	0	0	0	0
(8,438,515)	0	0	0	0	0
0	11,710,666	10,526,012	10,507,883	12,093,679	19,568,035
0	38,778,393	35,643,598	37,829,433	43,470,129	25,824,017
0	(5,666,185)	(3,241,764)	894,742	642,013	1,022,980
0	10,858,748	13,788,051	12,092,356	2,471,657	4,146,703
48,983,849	55,681,622	56,715,897	61,324,414	58,677,478	50,561,735
\$57,771,667	\$67,008,843	\$69,256,089	\$69,134,858	\$64,074,651	\$64,268,770

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

	2013	2012	2011	2010
Revenues				
Property Taxes	\$29,316,661	\$29,118,104	\$29,133,310	\$29,005,633
Permissive Sales Tax	31,772,187	30,560,904	29,699,553	27,477,880
Intergovernmental	69,841,703	86,118,204	92,323,512	104,546,050
Conveyance Taxes	1,853,653	1,696,113	1,373,069	1,305,659
Interest	180,089	838,035	1,109,454	905,562
Fees, Licenses and Permits	14,724,268	14,558,833	14,025,888	14,646,974
Fines and Forfeitures	2,875,748	2,987,979	2,935,163	2,754,849
Rentals and Royalties	2,066,661	891,515	1,075,835	1,109,880
Charges for Services	4,939,168	4,470,446	4,954,358	4,239,614
Contributions and Donations	4,606	103,556	5,796	4,565
Special Assessments	284,995	288,135	284,225	291,269
Other	3,467,577	4,134,143	3,761,310	4,385,541
<i>Total Revenues</i>	<u>161,327,316</u>	<u>175,765,967</u>	<u>180,681,473</u>	<u>190,673,476</u>
Expenditures				
General Government:				
Legislative and Executive	25,721,975	25,132,729	26,451,267	25,065,900
Judicial	20,514,682	19,997,869	20,279,327	19,402,665
Public Safety	22,062,581	24,379,271	21,297,256	21,217,388
Public Works	10,019,137	9,584,953	9,970,120	9,083,394
Health	35,442,806	48,395,040	50,569,263	51,680,046
Human Services	36,814,061	36,394,957	38,249,170	44,597,570
Capital Outlay	6,402,106	11,135,286	11,122,227	7,706,310
Debt Service				
Principal Retirement	3,627,081	3,714,329	3,942,854	2,908,765
Interest and Fiscal Charges	1,892,639	2,153,440	2,085,584	1,688,258
Bond Issuance Costs	307,093	172,213	292,754	445,685
<i>Total Expenditures</i>	<u>162,804,161</u>	<u>181,060,087</u>	<u>184,259,822</u>	<u>183,795,981</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,476,845)</u>	<u>(5,294,120)</u>	<u>(3,578,349)</u>	<u>6,877,495</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	17,625	0	0	24,800
Inception of Capital Lease	0	0	1,270,853	0
Loan Proceeds	0	0	0	0
OPWC Loans Proceeds	0	40,912	221,753	0
General Obligation Bonds Issued	6,021,146	0	6,790,000	14,176,000
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	(5,934,092)	0	0	0
Premium on Notes Issued	0	0	0	0
Premium on Bonds Issued	72,161	0	85,327	143,082
Transfers In	4,639,110	8,286,788	10,485,794	9,212,290
Transfers Out	(4,758,311)	(8,437,581)	(10,662,945)	(9,212,290)
<i>Total Other Financing Sources (Uses)</i>	<u>57,639</u>	<u>(109,881)</u>	<u>8,190,782</u>	<u>14,343,882</u>
<i>Net Change in Fund Balances</i>	<u>(\$1,419,206)</u>	<u>(\$5,404,001)</u>	<u>\$4,612,433</u>	<u>\$21,221,377</u>
 Debt Service as a Percentage of Noncapital Expenditures	 3.60%	 3.62%	 3.54%	 2.63%

2009	2008	2007	2006	2005	2004
\$28,898,320	\$29,942,112	\$32,220,488	\$32,263,381	\$31,587,828	\$42,294,477
25,971,964	27,981,246	28,431,266	27,620,917	17,664,485	27,537,040
107,447,575	120,427,488	107,256,875	92,518,954	108,370,397	97,724,531
1,282,347	1,743,473	2,376,834	2,641,373	2,631,398	0
2,190,058	5,168,580	5,624,207	5,159,476	3,199,165	1,321,630
13,669,630	14,454,185	14,894,487	14,498,882	17,228,024	490,936
2,249,020	2,373,060	1,885,316	1,625,533	1,812,880	1,717,779
1,221,677	1,218,895	1,320,893	413,296	579,391	0
3,476,495	4,098,080	4,515,160	3,619,641	4,967,259	19,091,127
4,597	6,685	8,806	18,425	13,662	0
355,030	352,843	291,020	304,861	300,319	308,335
3,128,219	3,672,046	3,467,275	1,986,277	2,207,699	2,927,715
189,894,932	211,438,693	202,292,627	182,671,016	190,562,507	193,413,570
24,881,632	26,840,960	24,833,907	25,399,508	22,497,191	23,893,579
20,391,628	18,972,376	17,471,993	17,687,147	16,677,751	14,988,064
22,654,327	28,002,709	25,570,765	20,967,016	18,988,359	22,963,273
11,043,197	11,146,970	11,425,708	10,120,032	10,468,981	9,257,025
47,905,806	50,141,754	52,374,317	49,141,136	45,701,190	50,265,195
56,956,278	58,639,302	61,951,599	59,115,648	55,047,741	60,527,152
8,911,584	12,554,007	6,637,207	3,820,814	13,109,256	16,571,205
7,602,306	11,548,711	7,585,892	5,785,189	7,137,821	3,451,212
2,021,423	1,881,867	1,552,853	2,107,619	1,466,648	1,617,059
175,518	269,643	117,588	310,807	0	495,455
202,543,699	219,998,299	209,521,829	194,454,916	191,094,938	204,029,219
(12,648,767)	(8,559,606)	(7,229,202)	(11,783,900)	(532,431)	(10,615,649)
0	22,360	6,400	272,593	0	0
0	0	1,344,418	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,015,000	5,860,000	800,000	12,250,000	0	32,607,440
0	0	5,150,000	1,462,903	0	0
0	0	0	0	0	(15,530,452)
0	0	29,716	0	0	0
0	0	24,072	220,741	0	203,089
7,518,014	11,718,267	9,826,345	16,491,441	12,695,610	22,842,345
(7,613,452)	(11,718,267)	(9,830,518)	(13,853,571)	(12,357,298)	(22,511,313)
2,919,562	5,882,360	7,350,433	16,844,107	338,312	17,611,109
(\$9,729,205)	(\$2,677,246)	\$121,231	\$5,060,207	(\$194,119)	\$6,995,460
5.01%	6.59%	4.56%	4.34%	5.08%	3.06%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2013	\$2,851,153,750	\$916,921,610	\$10,765,929,600	\$174,204,740	\$197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2007	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2006	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2005	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330
2004	2,514,457,880	752,913,390	9,335,346,486	189,059,450	214,840,284

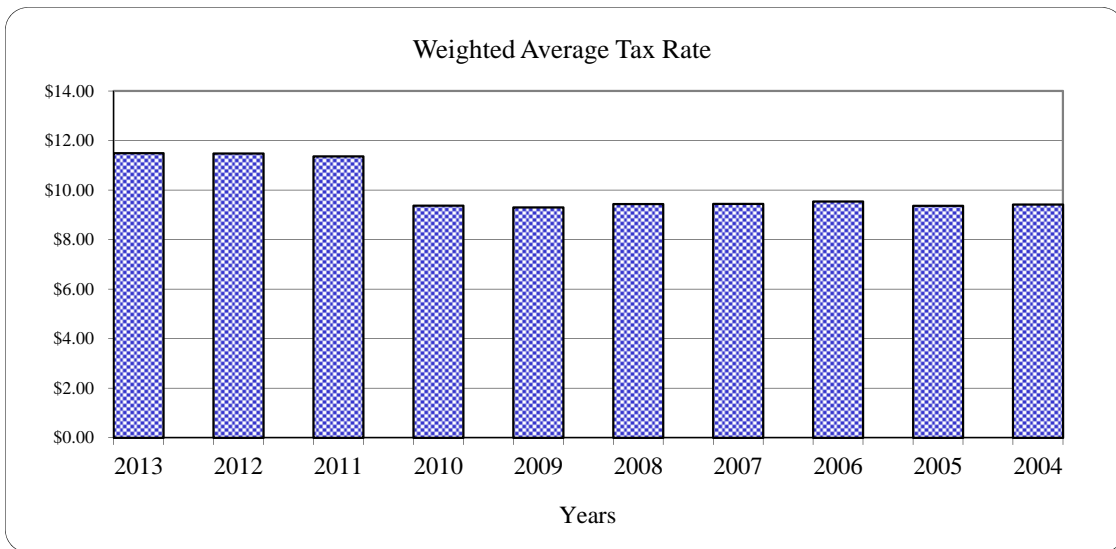
Real property is reappraised every six years with a State mandated update of the current market value in the the third year following each reappraisal.

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

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

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,942,280,100	\$10,963,889,532	36.0%	\$11.48735
0	0	3,911,758,640	10,895,039,622	35.9	11.47871
0	0	4,131,667,780	11,536,922,634	35.8	11.35746
0	0	4,126,239,240	11,530,858,978	35.8	9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,759	34.8	9.54073
338,781,056	1,355,124,224	3,846,336,696	11,039,180,011	34.8	9.36195
346,010,474	1,384,041,896	3,802,441,194	10,934,228,666	34.8	9.41696



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

	2013	2012	2011	2010	2009
Unvoted Millage					
Operating	\$1.55000	\$1.00000	\$2.10000	\$2.10000	\$2.10000
Debt Service	0.55000	1.10000	0.00000	0.00000	0.00000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19520	0.19525	0.18180	0.18163	0.18166
Commercial/Industrial and Public Utility Real	0.27229	0.27200	0.27512	0.27239	0.27229
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.80480	0.80502	0.74957	0.74886	0.74897
Commercial/Industrial and Public Utility Real	0.78712	0.78628	0.79530	0.78740	0.78712
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29652	0.29660	0.27617	0.27591	0.27595
Commercial/Industrial and Public Utility Real	0.32681	0.32645	0.33020	0.32692	0.32680
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	0.94682	0.94709	0.88184	0.88102	0.88114
Commercial/Industrial and Public Utility Real	0.92603	0.92503	0.93565	0.92635	0.92602
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03904	0.03905	0.36360	0.03633	0.03633
Commercial/Industrial and Public Utility Real	0.05446	0.05440	0.05502	0.05448	0.05446
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	0.33184	0.33193	0.30907	0.30878	0.30882
Commercial/Industrial and Public Utility Real	0.46289	0.46240	0.46770	0.46305	0.46289
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1984 Bond Issue	0.00000	0.00000	0.00000	0.00000	0.00000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.84046	2.84126	2.64553	2.64305	2.64342
Commercial/Industrial and Public Utility Real	2.77808	2.77510	2.80694	2.77905	2.77807
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	1.22289	1.22324	1.13897	1.13790	1.13806
Commercial/Industrial and Public Utility Real	1.34459	1.34314	1.35855	1.34505	1.34458
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.72790	0.72810	0.67795	0.67731	0.67741
Commercial/Industrial and Public Utility Real	0.79568	0.79482	0.80395	0.79596	0.79568
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000

2008	2007	2006	2005	2004
\$2.10000 0.00000	\$2.10000 0.00000	\$0.40000 1.70000	\$0.15000 1.95000	\$1.75000 0.35000
0.18196 0.27250 0.50000	0.18212 0.27145 0.50000	0.18256 0.27240 0.50000	0.20616 0.29404 0.50000	0.20603 0.29175 0.50000
0.75021 0.78773 0.85000	0.75089 0.78468 0.85000	0.75267 0.78744 0.85000	0.85000 0.85000 0.85000	0.35026 0.49598 0.85000
0.27640 0.32706 0.50000	0.27665 0.32579 0.50000	0.27731 0.32694 0.50000	0.31317 0.35291 0.50000	0.24564 0.31338 0.50000
0.88260 0.92674 1.00000	0.88340 0.92316 1.00000	0.88549 0.92640 1.00000	0.24739 0.35285 0.60000	0.24724 0.35010 0.60000
0.03639 0.05450 0.10000	0.36420 0.05429 0.10000	0.03651 0.05448 0.10000	0.04123 0.05881 0.10000	0.04121 0.05835 0.10000
0.30933 0.46325 0.85000	0.30961 0.46146 0.85000	0.31034 0.46308 0.85000	0.35047 0.49987 0.85000	0.41759 0.53276 0.85000
0.00000	0.00000	0.00000	0.00000	0.15000
2.64779 2.78022 3.00000	2.65019 2.76947 3.00000	2.65648 2.77919 3.00000	3.00000 3.00000 3.00000	3.00000 3.00000 3.00000
1.13994 1.34562 2.00000	1.14098 1.34041 2.00000	1.14368 1.34512 2.00000	1.29157 1.45199 2.00000	1.29077 1.44068 2.00000
0.67853 0.79629 1.00000	0.67914 0.79321 1.00000	0.68075 0.79600 1.00000	0.76878 0.85924 1.00000	0.76831 0.85255 1.00000

(continued)

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

	2013	2012	2011	2010	2009
2010 Mahoning County Library					
Residential/Agricultural Real	\$1.79949	\$1.80000	\$1.80000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	1.78149	1.77958	1.80000	0.00000	0.00000
General Business and Public Utility Personal	1.80000	1.80000	1.80000	0.00000	0.00000
<hr/>					
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$9.20495	\$9.20755	\$9.02451	\$6.89080	\$6.89177
Commercial/Industrial and Public Utility Real	9.52945	9.51921	9.62844	7.75066	7.74791
General Business and Public Utility Personal	11.60000	11.60000	11.60000	9.80000	9.80000
<hr/>					
Total Millage by type of Property					
Residential/Agricultural Real	\$11.30495	\$11.30755	\$11.12451	\$8.99080	\$8.99177
Commercial/Industrial and Public Utility Real	11.62945	11.61921	11.72844	9.85066	9.84791
General Business and Public Utility Personal	13.70000	13.70000	13.70000	11.90000	11.90000
<hr/>					
Total Weighted Average Tax Rate	\$11.48735	\$11.47871	\$11.35746	\$9.37089	\$9.29600
<hr/>					
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	9.70000	5.93761	5.63407	5.63287
Commercial/Industrial and Public Utility Real	12.70000	9.70000	6.47829	6.17356	6.16830
General Business and Public Utility Personal	12.70000	9.70000	6.50000	6.20000	6.20000
Canfield					
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	6.80000	6.80000	4.00000	4.78398	4.78688
Commercial/Industrial and Public Utility Real	6.61637	6.80000	3.79459	4.79794	4.80000
General Business and Public Utility Personal	6.80000	6.80000	6.80000	4.80000	4.80000
Salem					
Residential/Agricultural Real	4.18781	4.18267	4.17656	4.14620	4.14412
Commercial/Industrial and Public Utility Real	4.25900	4.26410	4.26107	4.28851	4.34529
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000	4.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2008	2007	2006	2005	2004
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
\$6.90316	\$7.23719	\$6.92580	\$7.06880	\$6.71706
7.75391	7.72393	7.75103	7.71971	7.48555
9.80000	9.80000	9.80000	9.40000	9.55000
\$9.00316	\$9.33719	\$9.02580	\$9.16880	\$8.81706
9.85391	9.82393	9.85103	9.81971	9.58555
11.90000	11.90000	11.90000	11.50000	11.65000
\$9.43177	\$9.44120	\$9.54073	\$9.36195	\$9.41696
\$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
5.62869	5.61625	5.61657	6.20000	6.20000
6.18418	6.17582	6.18242	6.20000	6.20000
6.20000	6.20000	6.20000	6.20000	6.20000
3.00000	3.00000	3.00000	3.00000	3.80000
3.00000	3.00000	3.00000	3.00000	3.80000
3.00000	3.00000	3.00000	3.00000	3.80000
4.07137	4.13879	4.14849	4.19657	5.65021
4.23487	4.23405	4.23310	4.22421	5.73341
4.30000	4.30000	4.30000	4.30000	5.80000
4.14322	4.23677	4.23624	3.41828	3.47321
4.35368	4.44461	4.45512	3.68565	3.76909
4.60000	4.60000	4.60000	4.10000	4.10000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000

(continued)

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

	2013	2012	2011	2010	2009
Villages					
Beloit					
Residential/Agricultural Real	\$22.77551	\$22.77532	\$16.22966	\$18.65110	\$12.64935
Commercial/Industrial and Public Utility Real	22.79856	22.79856	16.18314	18.70331	12.71107
General Business and Public Utility Personal	23.50000	23.50000	17.11000	22.00000	16.00000
Craig Beach					
Residential/Agricultural Real	6.90087	6.90260	6.85700	6.78921	6.76080
Commercial/Industrial and Public Utility Real	7.06173	7.06173	7.57415	7.57415	7.57415
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.98747	4.98747	5.12311	5.12073	5.12078
Commercial/Industrial and Public Utility Real	5.86507	5.86506	6.01102	5.91200	5.91200
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	15.36598	15.37599	13.34248	13.36183	13.36222
Commercial/Industrial and Public Utility Real	15.18568	15.15872	13.34020	13.34020	13.34287
General Business and Public Utility Personal	15.40000	15.40000	13.40000	13.40000	13.40000
Poland					
Residential/Agricultural Real	8.38569	8.38399	8.24238	8.22793	8.22123
Commercial/Industrial and Public Utility Real	8.17840	8.17840	8.05259	8.05259	8.05079
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	8.60000
Sebring					
Residential/Agricultural Real	7.23507	7.23569	6.88452	6.88413	6.88293
Commercial/Industrial and Public Utility Real	7.95670	7.90322	7.99050	7.99048	7.99049
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	11.86985	11.84127	11.88548	11.78994	11.83599
Commercial/Industrial and Public Utility Real	14.39533	14.39533	13.98936	14.18844	14.18512
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	15.52630	12.28578	11.28373	11.27543	11.28050
Commercial/Industrial and Public Utility Real	15.98184	13.21968	12.88706	12.88029	12.86161
General Business and Public Utility Personal	19.00000	18.60000	18.10000	18.10000	18.10000
Beaver					
Residential/Agricultural Real	13.32219	13.34687	13.41501	13.39495	13.39483
Commercial/Industrial and Public Utility Real	13.88960	13.84130	13.75981	13.80410	13.86359
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	7.19989	7.19785	7.18927	5.18898	5.19124
Commercial/Industrial and Public Utility Real	7.08961	7.08961	7.46857	5.46857	5.46857
General Business and Public Utility Personal	7.80000	7.80000	7.80000	5.80000	5.80000

2008	2007	2006	2005	2004
\$12.65258	\$10.78918	\$10.78926	\$14.51225	\$14.51225
12.71107	10.74050	10.74050	14.77047	14.77047
16.00000	16.00000	16.00000	16.00000	16.00000
6.75626	6.74979	6.75674	8.20000	6.70000
7.62268	7.62140	7.62140	8.20000	6.70000
8.20000	8.20000	8.20000	8.20000	6.70000
5.12162	5.12259	5.12268	5.52903	5.51580
5.91344	5.91180	5.86028	6.17757	6.16770
8.00000	8.00000	8.00000	8.00000	8.00000
12.86467	12.89284	11.19985	12.40000	12.40000
12.99101	13.08049	11.64116	12.40000	12.40000
13.40000	13.40000	12.40000	12.40000	12.40000
8.21463	7.19559	7.19164	7.60000	7.60000
7.80168	6.88809	6.89673	7.60000	7.60000
8.60000	7.60000	7.60000	7.60000	7.60000
6.88601	6.88859	5.88957	7.49593	7.49481
7.99047	7.89382	6.94082	7.82684	7.82684
8.40000	8.40000	7.40000	8.40000	8.40000
11.83453	12.17214	12.17231	12.77363	13.81860
14.18512	14.05021	14.05021	14.61985	14.45465
19.70000	19.70000	19.70000	19.70000	19.70000
11.28330	11.29911	9.67732	10.70355	10.70223
12.81780	12.70388	11.42883	12.69699	12.64964
18.10000	18.10000	18.10000	18.10000	18.10000
13.47915	13.49282	10.75450	12.04113	12.03971
13.85152	13.64844	10.80416	12.16250	12.11738
18.30000	18.30000	15.40000	15.40000	15.40000
5.20239	5.21470	5.22048	5.80000	5.88356
5.46832	5.48140	5.48140	5.80000	6.65896
5.80000	5.80000	5.80000	5.80000	7.50000

(continued)

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

	2013	2012	2011	2010	2009
Boardman					
Residential/Agricultural Real	\$15.35450	\$15.35353	\$10.78226	\$10.77538	\$10.77261
Commercial/Industrial and Public Utility Real	14.87157	14.85547	11.41811	11.37645	11.36505
General Business and Public Utility Personal	21.10000	21.10000	17.25000	17.25000	17.25000
Canfield					
Residential/Agricultural Real	2.70077	2.70080	2.69922	2.69918	2.69914
Commercial/Industrial and Public Utility Real	2.71749	2.71744	2.71529	2.71448	2.71467
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	14.62025	10.99029	10.71219	10.70960	10.68867
Commercial/Industrial and Public Utility Real	15.12503	11.74445	11.89976	11.76286	11.74711
General Business and Public Utility Personal	21.00000	19.50000	19.50000	19.50000	19.50000
Ellsworth					
Residential/Agricultural Real	4.06299	4.06401	4.07758	4.07677	4.07804
Commercial/Industrial and Public Utility Real	4.24973	4.24973	4.28022	4.28022	4.28022
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.76591	1.76619	1.75603	1.74900	1.75004
Commercial/Industrial and Public Utility Real	1.85837	1.85873	1.85419	1.93895	1.94027
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.86401	10.86233	10.87455	10.87646	10.88350
Commercial/Industrial and Public Utility Real	10.99960	11.00000	10.94486	10.94060	10.94060
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.08631	9.08727	9.15527	9.15194	6.93421
Commercial/Industrial and Public Utility Real	9.68379	9.61232	9.55859	7.45857	7.45857
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000	8.60000
Jackson					
Residential/Agricultural Real	8.93656	8.94690	8.85728	7.95553	8.05360
Commercial/Industrial and Public Utility Real	8.76500	8.76524	8.94999	7.93404	7.92076
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.81262	8.06655	8.55912	8.55806	8.55405
Commercial/Industrial and Public Utility Real	8.72277	8.41300	8.69159	8.69825	9.05346
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	5.04083	5.04490	4.91971	4.91748	4.91725
Commercial/Industrial and Public Utility Real	5.74462	5.74470	5.71273	5.76431	5.76562
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2008	2007	2006	2005	2004
\$8.57374	\$8.56668	\$8.56697	\$9.07231	\$9.06769
9.17403	9.17298	9.17310	9.61250	9.58098
15.05000	15.05000	15.05000	15.05000	15.05000
2.69937	2.69959	2.69979	2.70449	2.70442
2.71512	2.71549	2.71720	2.72235	2.72228
2.75000	2.75000	2.75000	2.75000	2.75000
10.69911	10.66416	10.66157	13.55271	13.54156
11.67530	11.56002	11.78045	12.37716	12.37716
19.50000	19.50000	19.50000	19.50000	19.50000
4.07161	4.83570	4.09293	4.41923	4.41832
4.28022	4.30365	4.30444	4.51098	4.51098
4.70000	4.70000	4.70000	4.70000	4.70000
1.75608	1.84464	1.85372	1.88314	2.00000
1.92888	1.92803	1.94113	1.93327	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000
10.57603	10.58008	9.18288	10.59539	10.59516
10.77591	10.76333	9.79515	10.66283	10.66303
11.00000	11.00000	11.00000	11.00000	11.00000
6.96501	6.96837	6.98889	5.38891	5.38884
7.43636	7.43680	7.44689	5.69683	5.69683
8.60000	8.60000	8.60000	6.50000	6.50000
8.05632	8.06402	5.32188	5.88177	5.88127
7.94185	7.95872	5.56940	5.75886	5.75886
8.95000	8.95000	8.95000	8.95000	8.95000
5.53773	5.52080	5.53095	7.13220	7.13063
6.62364	6.60708	6.63634	6.93475	6.92488
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.02000	0.20000	0.20000	0.20000
0.20000	0.02000	0.20000	0.20000	0.20000
4.92231	4.92566	4.94329	5.23122	5.22868
5.76647	5.71088	5.70837	6.13822	6.13822
9.00000	9.00000	9.00000	9.00000	9.00000

(continued)

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

	2013	2012	2011	2010	2009
Smith					
Residential/Agricultural Real	\$7.14024	\$7.13724	\$6.93969	\$6.94035	\$6.94354
Commercial/Industrial and Public Utility Real	9.79321	9.76578	9.69116	9.69221	9.71438
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	10.44574	10.44884	10.60787	10.65041	9.18572
Commercial/Industrial and Public Utility Real	10.92582	10.93081	11.43036	11.14661	9.67107
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.93887	0.93884	0.91333	0.56842	0.56823
Commercial/Industrial and Public Utility Real	0.91890	0.91783	0.94526	0.59359	0.59291
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	3.78254	3.78482	3.70212	3.69958	3.69751
Commercial/Industrial and Public Utility Real	3.68377	3.68231	3.68621	3.55961	3.56819
General Business and Public Utility Personal	4.67000	4.67000	4.67000	4.67000	4.67000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.65693	1.65740	1.54323	1.54178	1.54200
Commercial/Industrial and Public Utility Real	1.62055	1.61881	1.63738	1.62111	1.62054
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	2.74174	2.74466	1.67630	1.67446	1.67399
Commercial/Industrial and Public Utility Real	2.84693	2.84693	1.81740	1.83165	1.83170
General Business and Public Utility Personal	3.80000	2.80000	2.80000	2.80000	2.80000
Western Reserve Transit Authority					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	3.63759
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	4.43966
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	5.00000
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.09933	2.10000	2.00100	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00249	2.10000	2.01838	2.00330	2.00431
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	37.37888	33.55584	33.30340	33.65598	32.66194
Commercial/Industrial and Public Utility Real	41.97546	36.44059	35.67334	35.77899	35.21895
General Business and Public Utility Personal	62.10000	60.60000	60.40000	60.80000	60.70000
Austintown Local					
Residential/Agricultural Real	35.52582	35.52546	33.72260	30.80382	30.81508
Commercial/Industrial and Public Utility Real	39.42646	39.43338	39.63453	36.71238	36.64809
General Business and Public Utility Personal	60.60000	60.60000	60.40000	57.50000	57.50000

2008	2007	2006	2005	2004
\$6.96023	\$6.98235	\$6.98653	\$8.88769	\$8.88769
9.67050	9.71092	9.72494	10.43769	10.43769
12.80000	12.80000	12.80000	12.80000	12.80000
10.20157	10.29560	10.32529	9.63520	9.63392
10.65406	10.43372	10.90135	9.95117	9.95117
16.40000	16.40000	16.40000	14.40000	14.40000
0.56829	0.56774	0.56777	0.60705	0.60669
0.59341	0.59333	0.59334	0.62607	0.62372
1.00000	1.00000	1.00000	1.00000	1.00000
3.70914	3.72276	2.21265	2.36797	2.36685
3.69625	3.72549	2.25925	2.47906	2.47832
4.67000	4.67000	3.15000	3.15000	3.15000
1.54455	1.54595	1.54961	1.75000	1.75000
1.62179	1.61552	1.62119	1.75000	1.75000
1.75000	1.75000	1.75000	1.75000	1.75000
1.67609	1.67669	1.68497	1.84636	1.84487
1.79053	1.78973	1.79068	2.03054	2.03054
2.80000	2.80000	2.80000	2.80000	2.80000
3.63456	3.63011	3.62916	3.96078	3.95723
4.42477	4.40778	1.40858	4.52984	4.42193
5.00000	5.00000	5.00000	5.00000	5.00000
2.00000	2.00000	2.00000	2.00085	2.00387
2.00781	2.00000	2.00000	2.04402	2.03781
2.10000	2.10000	2.10000	2.10000	2.10000
30.65284	29.51202	32.26557	33.47760	26.07709
31.43349	29.36085	41.88222	43.04137	35.73940
58.70000	57.60000	60.30000	61.50000	54.10000
30.62152	30.75754	30.90495	33.59637	33.59238
36.29782	36.07623	36.33704	39.76469	39.62196
57.30000	57.40000	57.50000	57.50000	57.50000

(continued)

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

	2013	2012	2011	2010	2009
Boardman Local					
Residential/Agricultural Real	\$38.81204	\$34.91210	\$32.16046	\$32.13118	\$32.11773
Commercial/Industrial and Public Utility Real	38.78400	34.84360	35.39078	35.24222	35.22561
General Business and Public Utility Personal	58.15000	54.25000	53.95000	53.95000	53.95000
Campbell City					
Residential/Agricultural Real	41.61928	40.61907	35.79206	36.76894	36.76122
Commercial/Industrial and Public Utility Real	39.40966	38.38981	36.82576	37.79910	37.76946
General Business and Public Utility Personal	41.70000	40.70000	39.45000	40.45000	40.45000
Canfield Local					
Residential/Agricultural Real	31.33631	32.35032	33.06431	32.88616	32.87574
Commercial/Industrial and Public Utility Real	30.83505	31.86585	33.49962	32.51091	32.56466
General Business and Public Utility Personal	54.00000	55.00000	56.60000	56.60000	56.60000
Columbiana Local					
Residential/Agricultural Real	24.85243	24.85162	25.69285	25.50000	25.50002
Commercial/Industrial and Public Utility Real	24.60001	24.60002	25.50020	25.67612	25.69803
General Business and Public Utility Personal	33.50000	33.50000	34.40000	34.40000	34.40000
Hubbard Local					
Residential/Agricultural Real	38.15477	38.45930	36.21122	37.09909	37.07610
Commercial/Industrial and Public Utility Real	42.32367	42.32518	41.64287	42.44615	41.93289
General Business and Public Utility Personal	58.75000	59.10000	57.95000	58.90000	58.85000
Jackson Milton Local					
Residential/Agricultural Real	33.20079	33.40097	33.45738	33.51406	33.55729
Commercial/Industrial and Public Utility Real	33.25867	33.45868	33.66809	33.56785	33.57077
General Business and Public Utility Personal	45.35000	45.55000	45.55000	45.65000	45.65000
Leetonia Local					
Residential/Agricultural Real	33.79027	33.79004	33.19062	33.18734	33.18753
Commercial/Industrial and Public Utility Real	33.82670	33.82545	33.22289	33.25853	33.25883
General Business and Public Utility Personal	33.91000	33.91000	33.31000	33.31000	33.31000
Lowellville Local					
Residential/Agricultural Real	27.27454	27.27169	27.62487	27.59771	27.60366
Commercial/Industrial and Public Utility Real	37.07300	37.07299	38.35541	37.38706	37.37953
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	41.33681	35.45433	35.62209	35.60390	35.59875
Commercial/Industrial and Public Utility Real	40.94487	35.00119	35.99584	35.93609	35.88326
General Business and Public Utility Personal	53.30000	47.40000	48.30000	48.30000	48.30000
Sebring Local					
Residential/Agricultural Real	28.05254	28.05521	26.06622	26.06456	26.05944
Commercial/Industrial and Public Utility Real	42.33030	41.95984	42.38815	42.38804	42.38804
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	38.08951	38.28998	38.31471	38.39510	38.49530
Commercial/Industrial and Public Utility Real	38.20819	38.28360	38.47210	38.38470	38.94858
General Business and Public Utility Personal	56.90000	57.10000	57.10000	57.20000	57.30000

2008	2007	2006	2005	2004
\$32.12779	\$31.95803	\$32.02342	\$33.95307	\$33.93684
35.31267	35.15911	35.21690	37.13738	37.03440
53.95000	53.80000	53.85000	53.90000	53.90000
36.73393	37.30267	38.20272	38.57105	38.56392
37.85902	38.46184	39.39909	39.65558	39.10040
40.45000	41.10000	42.00000	42.15000	42.15000
32.95433	33.11867	33.27418	34.41837	34.40366
33.36199	33.64388	34.07765	35.90382	35.89268
56.60000	56.70000	56.80000	56.20000	56.20000
25.50001	25.63001	25.63001	25.63001	25.69321
25.53064	25.64211	25.63002	25.63002	25.87113
34.40000	34.53000	34.53000	34.53000	34.53000
36.68064	37.06969	31.25001	34.18680	34.20648
41.32861	41.41796	35.30882	39.71054	39.65391
58.45000	58.85000	53.05000	54.20000	54.20000
33.55559	33.86421	31.61509	31.81799	31.81235
33.57229	33.92300	31.67492	31.91951	31.89672
45.65000	46.00000	47.60000	47.65000	47.65000
31.17794	31.41111	29.86152	29.86483	31.57698
31.24855	32.02825	30.47832	30.73801	33.57401
33.80000	43.00600	41.45600	41.45600	42.05600
27.63814	27.66980	27.77605	31.93766	31.88457
37.39350	36.95493	36.35030	40.12100	40.01761
61.50000	61.50000	61.50000	61.50000	61.50000
35.61292	35.77130	36.27312	36.48529	36.47227
35.59715	35.77101	36.27121	36.56410	36.52714
48.30000	48.90000	49.40000	49.50000	49.50000
26.06091	26.06208	26.06224	31.28374	31.26865
42.38793	41.64198	41.96074	43.34496	43.34496
59.30000	59.30000	59.30000	59.30000	59.30000
38.59873	30.95003	36.45002	37.94625	32.26829
39.00562	30.95002	36.45001	38.15324	32.36447
57.40000	49.75000	55.25000	56.65000	51.45000

(continued)

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

	2013	2012	2011	2010	2009
Springfield Local					
Residential/Agricultural Real	\$23.00001	\$23.00002	\$21.00001	\$23.40002	\$23.40002
Commercial/Industrial and Public Utility Real	23.00001	23.00002	22.28082	24.06364	23.90272
General Business and Public Utility Personal	33.50000	33.50000	33.50000	35.90000	35.90000
Struthers City					
Residential/Agricultural Real	39.33846	39.34130	37.43349	37.41311	37.40719
Commercial/Industrial and Public Utility Real	49.04156	49.04673	48.81571	48.67761	48.68232
General Business and Public Utility Personal	64.70000	64.70000	64.70000	64.70000	64.70000
Weathersfield Local					
Residential/Agricultural Real	39.42399	31.86830	30.68784	30.70707	30.65144
Commercial/Industrial and Public Utility Real	45.00236	37.07968	36.20919	36.25075	36.41787
General Business and Public Utility Personal	63.05000	55.55000	55.15000	55.20000	55.15000
West Branch Local					
Residential/Agricultural Real	23.21725	23.21590	23.08321	23.08462	23.08421
Commercial/Industrial and Public Utility Real	23.43064	23.39298	23.12249	23.12943	23.12947
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000	33.20000
Western Reserve Local					
Residential/Agricultural Real	38.93286	38.93007	40.53684	40.56153	40.53243
Commercial/Industrial and Public Utility Real	39.02541	39.06541	40.69840	40.69840	40.69840
General Business and Public Utility Personal	52.80000	52.80000	54.40000	54.40000	54.40000
Youngstown City					
Residential/Agricultural Real	53.67222	53.15291	44.67962	44.61049	44.58543
Commercial/Industrial and Public Utility Real	60.01445	59.48434	56.21043	55.46919	55.31420
General Business and Public Utility Personal	63.00000	62.50000	60.50000	60.50000	60.50000

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

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

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

Source: Mahoning County Auditor

2008	2007	2006	2005	2004
\$23.75002	\$23.75001	\$24.50000	\$24.78710	\$24.78380
24.09552	23.75002	24.50002	24.82443	24.82443
36.25000	36.25000	37.00000	37.00000	37.00000
37.40408	37.64580	30.84855	36.73533	37.73470
48.82731	48.56845	41.67399	46.41766	47.33117
64.70000	64.90000	58.00000	59.90000	60.90000
29.72748	31.00430	31.40001	32.85996	27.96598
35.44272	36.86436	37.15215	39.31373	34.50037
54.20000	55.50000	55.90000	55.90000	51.00000
23.58549	23.85045	24.25306	24.30971	24.38509
23.63020	23.87963	24.28457	24.32928	24.34974
33.70000	33.95000	34.35000	34.35000	34.35000
32.93285	33.28998	33.64492	35.02979	29.41927
33.09766	33.46228	33.81266	35.03042	29.43042
46.80000	47.15000	47.50000	48.55000	42.95000
35.06321	35.02468	35.01774	37.79512	37.76945
45.68532	45.54507	45.57144	46.62996	45.73964
51.00000	51.00000	51.00000	51.00000	51.00000

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections (1)</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (3)</u>	<u>Total Tax Collections (1)</u>
2013	\$45,205,259	\$43,055,369	95.24 %	\$1,673,433	\$44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390
2005	33,108,931	32,277,064	97.49	1,334,514	33,611,578
2004	31,589,718	29,953,366	94.82	1,640,387	31,593,753

(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
98.95 %	\$6,060,189	13.41 %
99.06	6,573,315	14.65
97.01	8,090,633	17.63
96.89	5,653,012	14.77
97.12	4,777,831	12.61
98.13	3,929,325	10.51
97.82	3,209,925	8.60
100.42	2,863,997	7.84
101.52	2,505,669	7.57
100.01	2,822,575	8.94

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
2013	\$0	\$0	0.00 %	\$0	\$0
2012	0	0	0.00	51,448	51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891
2005	3,895,982	3,636,145	93.33	388,400	4,024,545
2004	3,737,056	3,465,526	92.73	178,364	3,643,890

(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 %	\$1,708,714	0.00 %
0.00	1,731,720	0.00
0.00	1,815,135	0.00
117.77	1,613,572	2302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57
100.28	1,724,464	56.68
103.30	1,598,069	41.02
97.51	1,723,136	46.11

Mahoning County, Ohio
Principal Real Property Taxpayers
2013 and 2004

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital LTD. Partnership	\$16,422,980	0.44 %
GS Boardman LLC	11,107,260	0.29
WP Boardman Associates LP	8,868,870	0.23
Cope Methodist Home	5,998,460	0.16
Cocca Development LTD	5,447,970	0.14
WAOP Properties LLC	5,327,950	0.14
Jackson Acquisition Corporation	4,354,410	0.12
Central Park West LTD	4,007,470	0.11
Brandywine Apartments	4,007,370	0.11
Equity Industrial IV LLC	3,952,010	0.10
Total	<u>\$69,494,750</u>	<u>1.84 %</u>
Total Real Property Assessed Valuation	<u>\$3,768,075,360</u>	
Taxpayer	2004	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
DeBartolo Capital Partnership	\$15,745,570	0.48 %
GS Boardman LLC	10,583,450	0.33
Simon Capital LTD. Partnership	7,452,230	0.23
Jackson Acquisition Corporation	4,684,650	0.14
Cope Methodist Home	4,427,610	0.14
Cocca Development LTD	4,335,830	0.13
Handel and Monus	4,100,590	0.13
Brandywine Apartments	3,891,160	0.12
Equity Industrial Partner	3,724,700	0.11
P & S Equities Inc.	3,702,980	0.11
Total	<u>\$62,648,770</u>	<u>1.92 %</u>
Total Real Property Assessed Valuation	<u>\$3,267,371,270</u>	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
2013 and 2004

Taxpayer	2013	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$127,520,540	73.20 %
East Ohio Gas	21,989,700	12.62
American Transmissions Systems, Inc.	18,073,030	10.38
Total	\$167,583,270	96.20 %
Total Public Utility Assessed Valuation	\$174,204,740	
Taxpayer	2004	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$73,916,290	39.10 %
Ohio Bell Telephone Company	31,679,500	16.76
American Transmissions Systems, Inc.	18,550,530	9.81
Dobson Cellular	15,560,700	8.23
East Ohio Gas	14,862,060	7.86
Aqua Ohio Inc	13,434,470	7.10
Norfolk Southern Combined Railroad	4,307,630	2.28
Youngstown-Warren MSA	3,539,460	1.87
CSX Transportation, Inc.	2,419,750	1.28
Sprintcom Inc	1,510,780	0.80
Total	\$179,781,170	95.09 %
Total Public Utility Assessed Valuation	\$189,059,450	

Source: Mahoning County Auditor

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

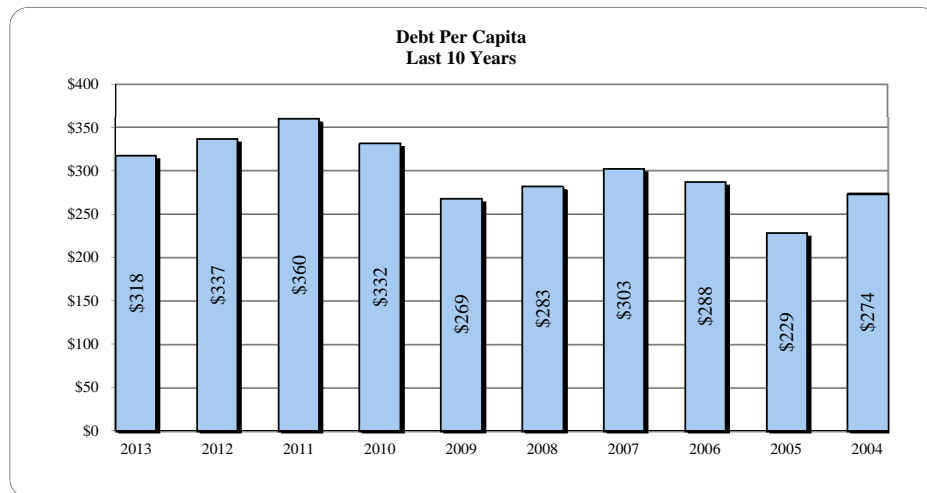
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2013	\$43,755,280	\$187,277	\$0	\$0	\$518,230	\$516,316	\$21,934,799	\$1,286,398
2012	46,867,363	230,790	0	205,820	614,653	577,955	22,961,805	1,317,660
2011	50,306,145	273,056	0	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	0	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	0	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	0	400,490	1,159,899	0	14,049,000	1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	0	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	0	0	7,650,000	150,963
2004	40,482,438	1,806,400	0	0	0	0	8,065,000	150,963

(1) Personal Income and population are located on S46

Source: Mahoning County Auditor

Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Bond Anticipation Notes	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$40,457	\$2,992,393	\$3,556,019	\$0	\$74,787,169	0.77%	\$318
59,999	3,561,283	3,659,494	0	80,056,822	0.83	337
69,943	4,359,384	3,559,849	0	85,644,914	0.87	360
79,737	5,313,199	3,838,390	0	79,262,140	0.84	332
89,231	7,038,185	3,237,628	4,603,433	64,609,266	0.74	269
238,925	8,799,582	2,301,646	4,737,258	67,932,865	0.80	283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288
944,937	13,576,505	1,936,496	0	58,140,389	1.10	229
944,937	13,576,505	1,936,496	0	66,962,739	1.32	274



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

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,961,069,810	\$3,961,069,810	\$3,942,280,100	\$3,942,280,100
Debt Limitation	97,526,745	39,610,698	97,057,003	39,422,801
Total Outstanding Debt:				
General Obligation Bonds	40,726,730	40,726,730	47,726,837	47,726,837
Special Assessment Bonds	48,264	48,264	58,878	58,878
Revenue Bonds	33,030,200	33,030,200	32,750,400	32,750,400
OWDA Loans	2,992,393	2,992,393	3,561,284	3,561,284
OPWC Loans	4,072,335	4,072,335	4,276,733	4,276,733
Department of Development Loan	0	0	205,820	205,820
Long-Term Note	187,277	187,277	230,790	230,790
Notes	3,545,000	3,545,000	1,530,000	1,530,000
Total	84,602,199	84,602,199	90,340,742	90,340,742
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,663,262	3,663,262	3,993,579	3,993,579
Road and Bridge Improvements	4,685,175	4,685,175	5,112,543	5,112,543
Water System Improvement	1,275,000	1,275,000	1,315,000	1,315,000
Sewer	48,264	48,264	41,470	41,470
Health Benefits	3,790,000	3,790,000	3,940,000	3,940,000
Hazardous Waste Transfer	330,000	330,000	375,000	375,000
Special Assessment Bonds	0	0	17,408	17,408
Revenue Bonds	29,240,200	29,240,200	28,810,400	28,810,400
OWDA Loans	2,992,393	2,992,393	3,561,284	3,561,284
OPWC Loans	4,072,335	4,072,335	4,276,733	4,276,733
Department of Development Loan	0	0	210,036	210,036
Notes	3,545,000	3,545,000	1,530,000	1,530,000
Amount Available in Debt Service Fund	1,003,920	1,003,920	3,224,469	3,224,469
Totals	54,645,549	54,645,549	56,407,922	56,407,922
Net Debt	29,956,650	29,956,650	33,932,820	33,932,820
Total Legal Debt Margin	<u>\$67,570,095</u>	<u>\$9,654,048</u>	<u>\$63,124,183</u>	<u>\$5,489,981</u>
Legal Debt Margin as a Percentage of the Debt Limit	69.28%	24.37%	65.04%	13.93%
(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		91,526,745		91,057,003
		<u>\$97,526,745</u>		<u>\$97,057,003</u>

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

Source: Mahoning County Auditor

2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,911,758,640	\$3,911,758,640	\$4,131,667,780	\$4,131,667,780	\$4,126,239,240	\$4,126,239,240
96,293,966	39,117,586	101,791,695	41,316,678	101,655,981	41,262,392
53,731,253	53,731,253	43,807,535	43,807,535	32,302,113	32,302,113
68,746	68,746	78,465	78,465	87,884	87,884
23,926,120	23,926,120	24,886,800	24,886,800	15,978,200	15,978,200
4,343,399	4,343,399	5,183,633	5,183,633	7,038,185	7,038,185
4,178,140	4,178,140	4,226,437	4,226,437	3,674,183	3,674,183
252,941	252,941	303,529	303,529	354,117	354,117
273,056	273,056	314,109	314,109	353,987	353,987
5,915,000	5,915,000	12,200,000	12,200,000	19,119,000	19,119,000
92,688,655	92,688,655	91,000,508	91,000,508	78,907,669	78,907,669
4,690,882	4,690,882	4,041,756	4,041,756	4,540,560	4,540,560
6,522,179	6,522,179	4,532,324	4,532,324	4,854,521	4,854,521
1,350,000	1,350,000	1,385,000	1,385,000	1,290,000	1,290,000
43,235	43,235	45,000	45,000	0	0
0	0	0	0	0	0
415,000	415,000	455,000	455,000	0	0
25,512	25,512	33,465	33,465	87,884	87,884
23,926,120	23,926,120	24,886,800	24,886,800	15,978,200	15,978,200
4,343,399	4,343,399	5,183,633	5,183,633	7,038,185	7,038,185
4,178,140	4,178,140	4,226,437	4,226,437	3,674,183	3,674,183
252,941	252,941	303,529	303,529	354,117	354,117
5,915,000	5,915,000	12,200,000	12,200,000	11,998,000	11,998,000
95,486	95,486	935	935	775,637	775,637
51,757,894	51,757,894	57,293,879	57,293,879	50,591,287	50,591,287
40,930,761	40,930,761	33,706,629	33,706,629	28,316,382	28,316,382
<u>\$55,363,205</u>	<u>(\$1,813,175)</u>	<u>\$68,085,066</u>	<u>\$7,610,049</u>	<u>\$73,339,599</u>	<u>\$12,946,010</u>
57.49%	-4.64%	66.89%	18.42%	72.14%	31.37%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>90,293,966</u>		<u>95,791,695</u>		<u>95,655,981</u>
	<u>\$96,293,966</u>		<u>\$101,791,695</u>		<u>\$101,655,981</u>

(continued)

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

	2008		2007	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,100,353,680	\$4,100,353,680	\$4,110,139,754	\$4,110,139,754
Debt Limitation	101,008,842	41,003,537	101,253,494	41,101,398
Total Outstanding Debt:				
General Obligation Bonds	35,627,494	35,627,494	34,701,344	34,701,344
Special Assessment Bonds	237,502	237,502	328,655	328,655
Revenue Bonds	14,049,000	14,049,000	6,760,000	6,760,000
OWDA Loans	8,799,582	8,799,582	10,473,215	10,473,215
OPWC Loans	2,301,646	2,301,646	1,818,173	1,818,173
Department of Development Loan	400,490	400,490	0	0
Long-Term Note	392,722	392,722	430,346	430,346
Notes	18,313,000	18,313,000	20,655,000	20,655,000
Total	80,121,436	80,121,436	75,166,733	75,166,733
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	5,228,043	5,228,043	8,261,268	8,261,268
Road and Bridge Improvements	5,219,054	5,219,054	2,827,174	2,827,174
Water System Improvement	1,321,588	1,321,588	3,048	3,048
Sewer	0	0	0	0
Health Benefits	0	0	0	0
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	237,502	237,502	378,655	378,655
Revenue Bonds	14,049,000	14,049,000	6,760,000	6,760,000
OWDA Loans	8,799,582	8,799,582	10,473,215	10,473,215
OPWC Loans	2,301,646	2,301,646	1,818,173	1,818,173
Long-Term Note	400,490	400,490	0	0
Notes	13,611,000	13,611,000	17,850,000	17,850,000
Amount Available in Debt Service Fund	887,751	887,751	826,617	826,617
Totals	52,055,656	52,055,656	49,198,150	49,198,150
Net Debt	28,065,780	28,065,780	25,968,583	25,968,583
Total Legal Debt Margin	<u>\$72,943,062</u>	<u>\$12,937,757</u>	<u>\$75,284,911</u>	<u>\$15,132,815</u>
Legal Debt Margin as a Percentage of the Debt Limit	72.21%	31.55%	74.35%	36.82%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		95,008,842		95,253,494
		<u>\$101,008,842</u>		<u>\$101,253,494</u>

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

Source: Mahoning County Auditor

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

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2013	235,145	\$10,963,889,532	\$43,755,280	\$1,286,398	\$45,041,678	0.41%	\$191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13
2007	240,420	12,037,011,940	34,884,179	3,046	34,887,225	0.29	145.11
2006	251,026	12,006,904,759	40,100,148	4,504	40,104,652	0.33	159.76
2005	254,274	11,039,180,011	33,379,098	150,963	33,530,061	0.30	131.87
2004	244,449	10,934,228,666	40,482,438	150,963	40,633,401	0.37	166.22

(1) Includes only general obligation bonds.

Source: 2004 - 2013 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2013

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$43,755,280	100.00%	\$43,755,280
Long-term Notes	187,277	100.00	187,277
OPWC Loans	516,316	100.00	516,316
Capital Leases	518,230	100.00	518,230
<i>Total Direct - Mahoning County</i>	<u>44,977,103</u>		<u>44,977,103</u>
Overlapping			
Cities Wholly Within the County	126,000	100.00	126,000
Townships Wholly Within County	787,000	100.00	787,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	122,822,622	100.00	122,822,622
City of Youngstown	26,650,000	98.52	26,255,580
West Branch LSD	6,446,703	50.09	3,229,154
Columbiana Exempted Village LSD	996,333	27.55	274,490
City of Columbiana	5,139,300	20.60	1,058,696
Weathersfield LSD	10,061,717	9.69	974,980
Leetonia Exempted Village LSD	1,879,999	6.56	123,328
Alliance CSD	8,568,007	4.05	347,004
City of Salem	2,938,500	1.00	29,385
Hubbard Exempted Village LSD	16,273,533	0.45	73,231
City of Alliance	3,350,000	0.12	4,020
<i>Total Overlapping</i>	<u>206,319,714</u>		<u>156,385,491</u>
<i>Totals</i>	<u><u>\$251,296,817</u></u>		<u><u>\$201,362,594</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2013.

Source: Mahoning County Auditor

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

	2013	2012	2011	2010
Net Available Revenue:				
Gross Revenues	\$20,664,423	\$21,409,913	\$21,126,159	\$20,813,624
Less: Operating Expenses (2)	16,208,846	17,589,884	16,259,618	15,668,527
Net Available Revenue:	<u>\$4,455,577</u>	<u>\$3,820,029</u>	<u>\$4,866,541</u>	<u>\$5,145,097</u>
Debt - Revenue Bonds:				
Principal	\$988,700	\$970,700	\$927,280	\$589,370
Interest	718,152	739,372	783,876	607,084
Revenue Bond Coverage	<u>2.24</u>	<u>2.23</u>	<u>2.23</u>	<u>4.07</u>
Debt Service - OWDA Loans				
Principal	558,165	795,265	1,014,778	2,319,239
Interest	104,651	142,441	196,275	280,045
OWDA Coverage	<u>5.76</u>	<u>4.07</u>	<u>3.15</u>	<u>1.87</u>
Debt Service - OPWC Loans				
Principal	306,971	302,110	299,059	269,177
OPWC Coverage	<u>12.44</u>	<u>12.64</u>	<u>12.77</u>	<u>18.08</u>
Total Debt Service:				
Principal	1,853,836	2,068,075	2,241,117	3,177,786
Interest	822,803	881,813	980,151	887,129
Total Coverage	<u>1.43</u>	<u>1.29</u>	<u>1.19</u>	<u>1.20</u>

(1) Information prior to 2005 is not available.

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

Source: Mahoning County Auditor

2009	2008	2007	2006	2005
\$23,745,476	\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
17,776,645	17,731,883	14,736,754	14,981,457	15,102,895
\$5,968,831	\$5,003,092	\$6,507,782	\$5,503,842	\$4,205,755
\$542,200	\$475,000	\$455,000	\$435,000	\$415,000
516,205	348,699	368,451	391,066	409,949
4.86	6.07	7.90	6.66	5.10
1,761,397	1,673,633	1,590,769	1,512,521	1,408,400
370,432	455,626	536,101	629,925	683,976
2.41	2.35	3.06	2.57	2.01
206,183	177,178	177,178	177,178	177,176
24.95	28.24	36.73	31.06	23.74
2,509,780	2,325,811	2,222,947	2,124,699	2,000,576
886,637	804,325	904,552	1,020,991	1,093,925
1.51	1.60	2.08	1.75	1.36

Mahoning County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2013	235,145	\$9,667,281,240	\$41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400
2005	254,274	5,292,713,310	20,815	620.6	111,100	8,000
2004	244,449	5,088,205,935	20,815	620.6	109,400	8,300

Source:

- (1) 2004 - 2013 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

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
7.6%	7.2%	6.7%	\$10,319,990	\$20,427,500	\$30,747,490
7.3	6.7	7.8	9,995,720	23,561,260	33,556,980
9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
10.4	9.5	9.4	18,844,350	23,059,970	41,904,320
13.2	10.6	10.0	27,812,510	32,531,680	60,344,190
7.1	6.5	7.2	35,580,990	46,857,100	82,438,090
6.4	5.6	4.6	41,936,800	42,245,390	84,182,190
6.2	5.4	4.3	45,786,450	21,447,620	67,234,070
6.7	5.5	4.6	43,556,320	22,916,110	66,472,430
7.1	5.9	5.1	41,620,400	21,474,530	63,094,930

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

2013		
Employer	Employees	Percentage of Total County Employment
HM Health Services	3,200	3.11%
Mahoning County	1,668	1.62
Diocese of Youngstown	1,100	1.07
Infocision Management	1,100	1.07
Youngstown State University	1,087	1.06
Youngstown City School District	1,021	0.99
US Postal Service	780	0.76
Falcon Transport	700	0.68
AT&T Call Center	550	0.53
Austintown Local School District	550	0.53
Boardman Local School District	544	0.53
Total	12,300	11.95%
Total Employment within the County	102,900	

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

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

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

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

Source: Loss Prevention Department

(1) Information prior to 2005 is not available

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

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

Source: Mahoning County Auditor

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

(1) Information prior to 2005 is not available

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

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

Function/Program	2013	2012	2011	2010
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	166,020	170,079	182,248	181,759
Voter Turnout in November	48,924	119,171	80,979	87,414
Percentage of Voter Turnout	29.47%	70.07%	44.43%	48.09%
Recorder				
Deeds Issued	7,077	6,542	6,506	7,239
Mortgages Issued	7,724	7,719	6,639	7,209
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,732	4,894	5,123	4,277
Criminal	1,816	1,752	1,795	1,544
Civil	1,119	1,218	1,237	1,365
Sebring Court				
Traffic	1,973	2,004	1,825	2,431
Criminal	555	560	526	678
Civil	221	290	352	411
Austintown Court				
Traffic	8,545	8,834	8,806	8,337
Criminal	1,338	1,359	1,308	1,351
Civil	1,049	1,503	1,510	1,609
Canfield Court				
Traffic	4,801	5,781	4,524	3,998
Criminal	491	489	515	477
Civil	329	485	507	536
Common Pleas Courts Cases				
Civil	1,340	1,326	1,408	4,787
Criminal	3,656	3,899	4,086	1,442
Divorce	652	676	745	695
Domestic	815	776	794	777
Health Services				
Dog and Kennel				
Dogs Licensed	29,087	30,794	28,499	31,327
Number of Penalties Assessed	2,146	2,486	719	1,189
Kennels	276	241	81	155
Number of Kennel Penalties Assessed	22	20	15	10
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	42,450	40,612	41,160	41,160
Non-Metered Rate	1,011	1,100	1,126	1,081
Mahoning County Water				
Number of Customers	1,430	1,376	1,352	1,400

Source: Mahoning County Auditor

2009	2008	2007	2006	2005	2004
178,443	178,270	169,454	175,894	176,724	195,480
72,667	129,914	52,064	96,027	79,685	131,938
40.72%	72.87%	30.72%	54.59%	45.09%	67.49%
9,070	10,167	10,663	10,968	11,540	12,997
17,309	19,984	21,885	14,742	16,169	34,667
4,787	4,803	4,865	6,098	5,323	4,503
1,550	1,548	1,631	1,841	1,704	1,472
1,402	1,816	1,643	1,384	1,296	1,307
2,275	2,900	4,367	3,820	2,923	2,412
570	688	610	608	620	567
383	376	337	303	271	258
8,842	7,948	7,156	9,074	8,464	7,277
1,361	1,413	1,200	1,244	1,256	1,097
1,678	2,195	2,070	1,650	1,597	1,847
3,886	4,261	4,707	4,558	3,954	4,767
671	637	519	489	495	450
574	671	506	462	533	433
1,426	4,974	4,875	4,977	4,788	4,503
4,923	1,527	1,611	1,446	1,282	1,642
700	715	763	826	815	819
763	700	726	760	777	700
30,445	30,445	29,272	29,046	n/a	n/a
1,133	1,133	1,285	1,745	n/a	n/a
166	161	170	181	n/a	n/a
11	18	14	6	n/a	n/a
38,535	38,535	41,200	39,130	39,087	39,118
963	963	852	870	913	882
1,300	1,424	1,238	1,259	1,048	1,024

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2013

Date of Incorporation

March 1, 1846

County Seat

Youngstown, Ohio

Major Attractions

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

Higher Education

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

Hospitals

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

Communications

5 Daily Newspapers:

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

8 Weekly Newspapers:

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

20 Radio Stations (5 locally owned):

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

Network Television Stations:

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

Public Television Station:

PBS 45/49

Sources:

Mahoning County Auditors Office
Youngstown Warren Regional Chamber