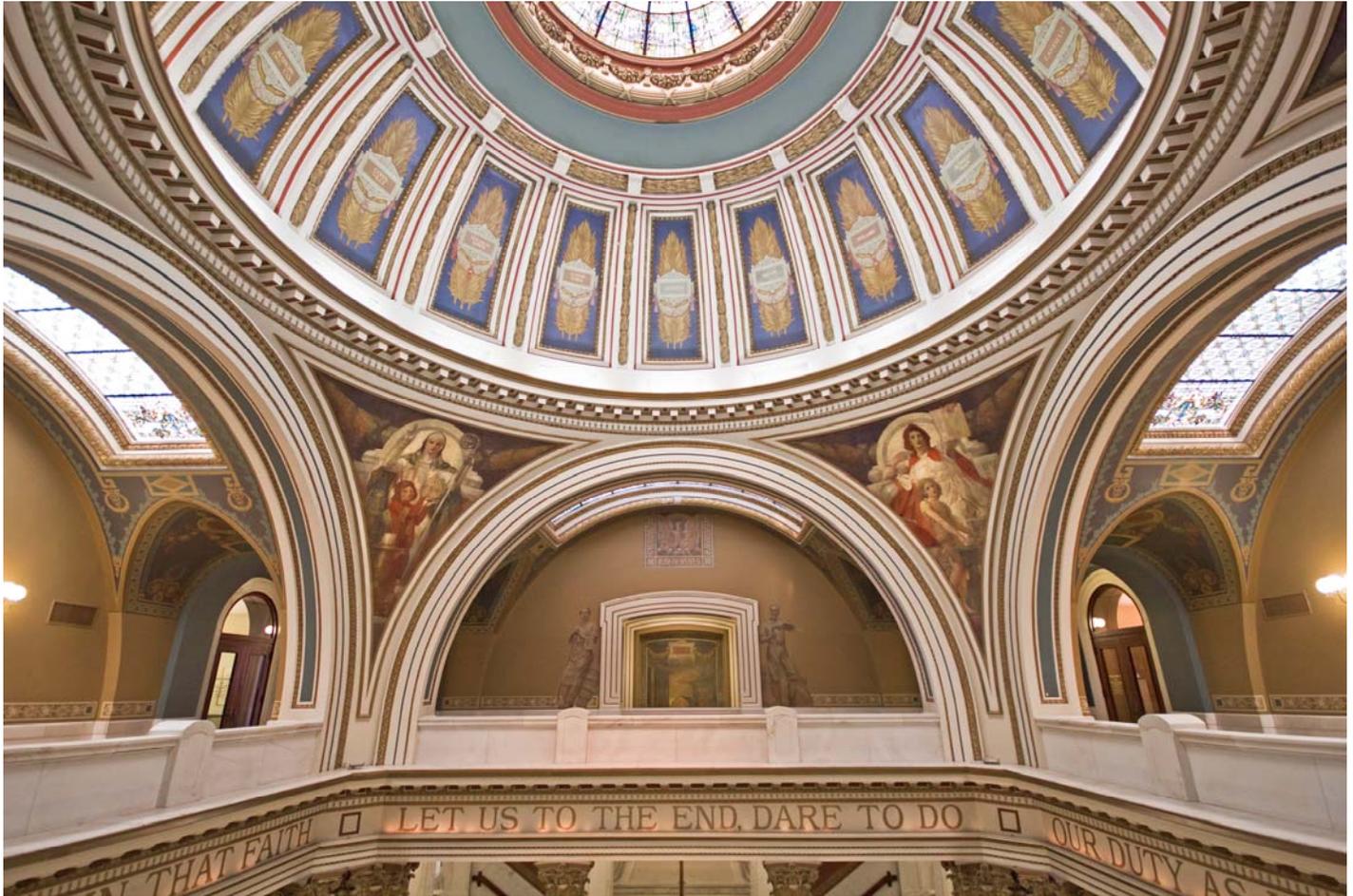


# Mahoning County, Ohio 2015 Comprehensive Annual Financial Report



Mahoning County Courthouse



Ralph T. Meacham, CPA  
Mahoning County Auditor

For Fiscal Year Ended December 31, 2015





**Mahoning County,  
Ohio**  
**Comprehensive Annual Financial  
Report For the Year Ended  
December 31, 2015**



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

**Stacy A. Marling  
Chief Deputy Auditor**

*Prepared by the Mahoning County Auditor's Office*



# Introductory Section



Millcreek Flower Gardens

**Mahoning County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2015*  
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# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

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

June 28, 2016

To the Citizens of Mahoning County

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

Mahoning County Treasurer  
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. 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 2015. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

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

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The accounting firm of Rea & Associates, Inc. rendered an opinion on the County's financial statements as of December 31, 2015, 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 231,900 making it the 10th most populous of Ohio's 88 counties.

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

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

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 and Statement No. 61 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

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

### **Economic Conditions and Employment**

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

The unemployment rate at the end of 2015 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 7.3 percent compared to the State and national averages, which were 4.6 and 5.0 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 2012-2022 time periods reflects that most of the job growth will be in healthcare and social assistance occupations, and administrative and waste service occupations. Manufacturing is projected to shrink, along with information and utilities within the service-providing industry. Individual and family service and home health care service jobs are expected to grow at the fastest rate.

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

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees may or may not have the right to strike after 10 days written notice, pursuant to the contract. Altogether, there are 24 bargaining units in the County representing 1,181 employees. The County's employee relations are established largely by association with the following labor

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

### **Long-Term Financial Planning**

On December 11, 2014, the Mahoning County Commissioners adopted a resolution approving the user charges for the Mahoning County Metropolitan Sewer District. These user fees are an integral part of the long-term planning for the County with regard to the maintenance and replacement of the wastewater systems. Because Mahoning County receives federal grants and has secured financing through the issuance of bonds, there are various federal regulation codes and bond indenture agreements that obligate the County to set aside funding for the overall maintenance and replacement of all these systems. The User Charge System approved by the Commissioners is designed to not only cover the immediate costs of operating the wastewater systems, but to also provide adequate revenues for the maintenance and replacement of these systems in the future.

### **Relevant Financial Policies**

The County Commissioners passed a resolution authorizing the special recording of casino revenue to create a General Fund Stabilization policy to ensure the County's bond ratings and long-term fiscal stability. The Commissioners resolved that 60 percent of all casino revenue received by the County will be reserved and used solely for the purpose of establishing a General Fund Reserve. The revenue will be reserved on an annual basis with a maximum of \$1 million being set aside in any one year. The remaining 40 percent of the casino revenue and any amounts greater than \$1 million annually will be available for appropriation during the fiscal year. Once the County's reserve reaches the 15 percent of general fund expenditure threshold, all revenues may be appropriated for current year operations. The reserve monies can only be used in a fiscal emergency or to repay prior debt issuances and the action must be approved by a unanimous vote of the current County Commissioners. The Casino reserve was \$2,641,708 as of December 31, 2015.

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 2015**

- The County has levied a 1 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. In 2007, the Commissioners passed a resolution placing a continuous ½ percent sales tax on the May ballot. The voters passed this continuous sales tax with a 67 percent vote. In 2010, the Commissioners passed a resolution to place a ½ percent sales tax on the May ballot, the sales tax passed with a 68 percent vote. The Commissioners placed a renewal of this ½ percent tax on the November 2014 ballot as a 5 year tax, along with a ¼ percent sales tax commencing on April 1<sup>st</sup>, 2015 for the purpose of criminal justice. The sales tax passed by a 51 percent vote. Each ½ percent of sales tax generates approximately \$15.5 million of revenue, totaling \$31 million on an annual basis. With the passage of the ¼ percent the County will generate approximately \$39 million in revenue.
- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building through 2015. 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. An improvement bond in the amount of \$5 million was issued on December 28, 2007. In 2010, the County issued a Recovery Zone Economic

Development Bond in the amount of \$2.9 million to replace the chiller systems in the facility. Mahoning County received a reimbursable grant with American Recovery and Reinvestment Act monies in the amount of \$2.6 million to replace the heating systems in the Oakhill facility. In 2012, the County issued sales tax bonds in the amount of \$2.4 million to continue renovations of the building. In 2013, the Commissioners decided to discontinue any major improvements to this project. \$1.5 million of bond proceeds was transferred back to the debt service fund to pay down a portion of the 2012 borrowings. In 2014, the County issued a bond in the amount of \$755,000 for the purpose of a new generator and building improvements. The total operating costs to date are \$17,927,003. Operating revenues including rents to date are \$13,058,548. Net operating costs are (\$4,868,455). Federal grants received are \$2,608,385. Capital expenditure costs to date are \$13,755,065.

- The Mahoning County Board of Developmental Disabilities placed a 3 mill renewal levy on the November 2015 ballot. The voters passed the levy with a 76 percent vote.
- The Mahoning County Mental Health and Recovery Board placed a .5 mill renewal levy on the November 2015 ballot. The voters passed the levy with a 74 percent vote.
- The Commissioners purchased land in July 2014 for a new Mahoning County Dog Kennel. In 2015, the Commissioners hired an architect firm and approved the plans. The architect firm chosen specializes in animal care facilities. The total cost of this project is expected to be \$3.6 million.

### **Major Initiatives**

- The Mahoning County Data Processing/IT Department worked most of 2015 on Application, Service and IT infrastructure improvements. A Major upgrade to our Munis™ HR & Financial system in the summer of 2015 set the stage for new projects and State and Federal Reporting requirements. Most visible was the County's push towards spending transparency and the release of Checkbook data to the ohioCheckbook.com website. Mahoning was the first county in the State to agree to put checkbook records online. Additionally, new laws centered on reporting for the ACA (Affordable Care Act) require custom programming and training for staff. The County also made its initial steps in the creation of a true Enterprise-based Document Management System. Work continues on this system which will eventually provide a complete digital document archival system and replace microfilm as the medium by which archival documents, for the County Administrative and Judicial systems, are accessed. County IT also replaced the County's aging email system with a modern on premise messaging solutions for its 1000+ email users. In early 2016, the County IT department implemented new Host Servers for our primary and secondary Data Centers and expanded computing capacity with a projected lifecycle beyond 2020. Application improvements to the Court e-services and Document management have been completed. In early April 2016, as culmination of work that began in September of 2015, the County released two completely new web based services – a public facing Website located at <http://www.mahoningcountyoh.gov>, and a JavaScript enable GIS application, located at <http://gis.mahoningcountyoh.gov>. Overall County capital projects costs for IT improvements totaled over \$350,000. The County also invested over \$1 million on ongoing software support and maintenance for our most critical software packages, which included:
  - Auditor's Tax Assessment software and ERP Systems
  - Court Case Management Systems
  - JFS Document and Case Management
  - Jail Booking and Inmate Management
- Projects in progress include the Clerk of Court's ongoing and pending \$600,000 e-filing initiative, as well as projects funded through grants that include a new wireless network for the County Courthouse, as well as new phone system in the Area courts. Plans are underway to modernize the County's Backup and Disaster Recovery equipment, as well as provide 10GB high speed fiber connectivity between our Primary and Secondary Data Centers.

- The Mahoning County Engineers office initiated and completed the 2015 Road & Bridge Safety project. This is an annual resurfacing program, which now includes bridge safety. The 2015 Road & Bridge Safety resulted from an \$847,775 grant with the Ohio Public Works Commission. The total for this project is \$1,520,000.
- The Engineering Department finished construction on the Division Street Bridge. This project replaced the bridge on Division Street over the Mahoning River. The total cost of this project was \$2,106,435 with 80 percent being funded by ODOT and 20 percent local. The 20 percent local was funded by an OPWC loan in the amount of \$359,954.
- The Engineering Department finished the Bridge Painting project during 2015. The project consists of painting 7 structures and minor structural steel repair of structures on various routes in Mahoning County. The total cost of this project was \$2,296,927 with 80 percent being funded by ODOT and 20 percent local.
- The Engineering Department also has the following projects planned for 2015 and beyond:
  - In 2016, Engineers Office is awarded \$1,535,000 in federal funds to construct a roundabout that will eliminate a five leg intersection at Western Reserve Road, North Lima Road, and Springfield Road. The project is funded by ODOT fully.
- The Sanitary Engineering Department completed the Industrial Road Facility in the spring of 2015. The construction of a new maintenance storage building at the Business Office on Industrial Road is intended to provide a central location for the majority of the trucks and equipment. The old structure was razed and replaced by a larger structure. The larger structure permits the storing of equipment to extend the life by reducing exposure to weather. Final project cost is \$1,279,380.
- The Sanitary Engineering Department also has the following projects planned for 2015 and beyond:
  - Beginning in the fall of 2016, the Five Points Pump Station Sanitary Sewer and Force Main Improvement project will begin. This project will serve as a significant step in the department's future operations by eliminating the New Middletown Treatment plant, redirecting sewage flows, modifying service areas and culminating in major improvements to the Boardman wastewater treatment plant. This project represents a progressive and regional approach to long term wastewater services in the Metro Sewer District of Mahoning County. At the conclusion of this project, the New Middletown Treatment Plant will cease operation, eliminating the national pollutant discharge elimination system permit and be replaced with a pumping station to convey the flows by force main to a second pumping station located in the Five Points area of Poland/Boardman Townships. The design of the new pump station will facilitate the elimination/abandonment of the four separate pumping stations: Forest, Ivy Hills, Hampton Ridge, and Preserve at Yellow Creek. The project includes the design of a new gravity sewer from the Chesterton area to the new pump station. Total cost of the project is estimated at \$10,374,132. Construction would be completed approximately 18 to 24 months after beginning.
  - The Southwest Lake Milton Sanitary Sewer and Waterline Project will begin in 2017. It will provide sanitary sewer and water service to the southwestern part of Milton Township on the west side of Lake Milton to include the areas of Canyon Park, Scott Cliff, and Lake Milton Estates and will connect to the existing water distribution system through the installation of a waterline in County Line Road from Ellsworth Road to Lillian Street. The project is estimated to cost \$7,200,000. Funding for this project is being pursued through USDA Rural Development, ODNR, and other combinations of federal and state agencies.

## Awards and Acknowledgements

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

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

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

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

Very truly yours,



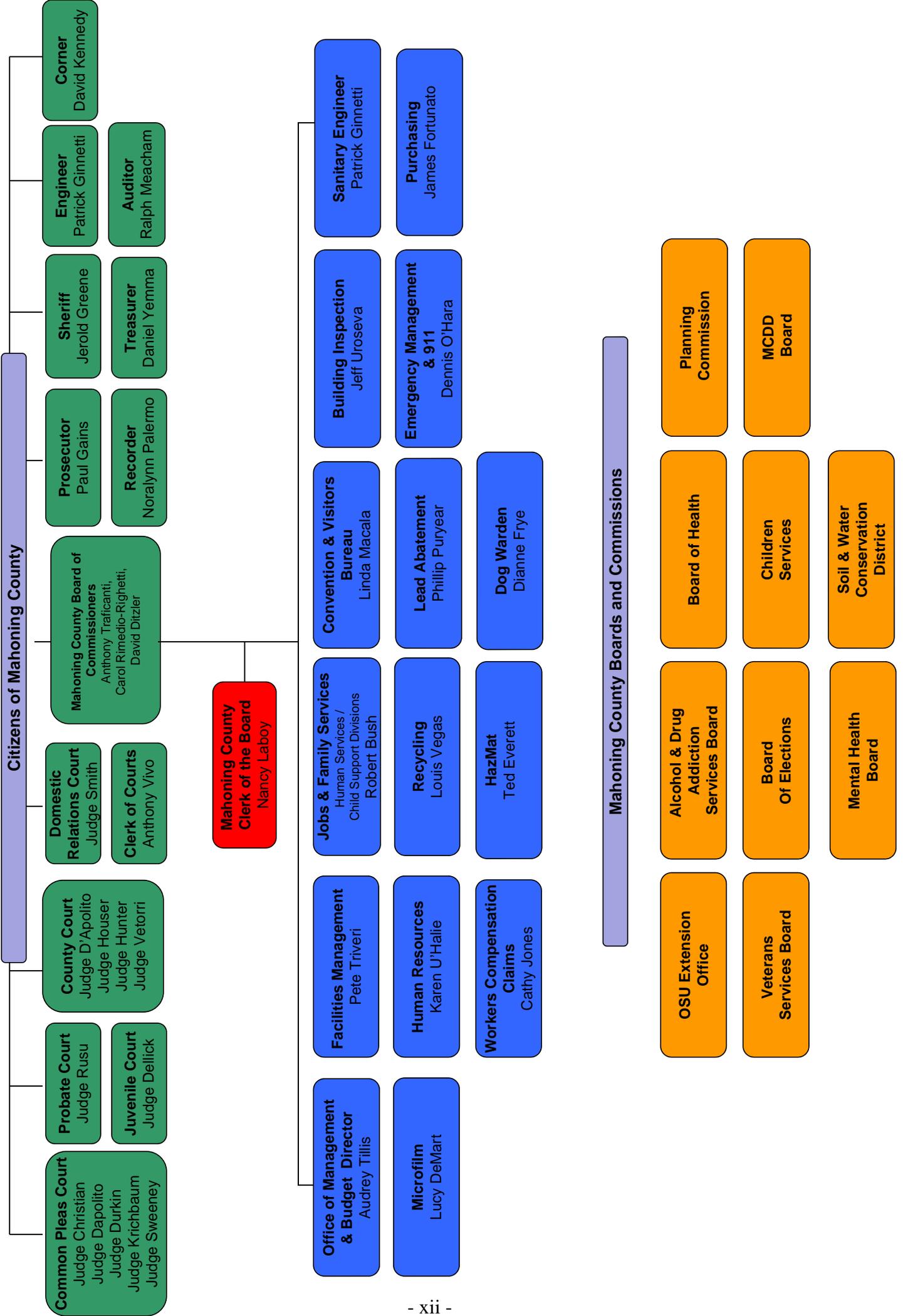
Ralph T. Meacham, CPA  
Mahoning County Auditor



*Mahoning County Auditor's Office 2016*



# MAHONING COUNTY ORGANIZATIONAL CHART



# Financial Section



YSU Veterans Resource Center



June 28, 2016

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

## **Independent Auditor's Report**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Mahoning County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of MASCO, Inc., which represent 0.27 percent, 1.65 percent, and 0.71 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for MASCO, Inc., is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of MASCO, Inc. were not audited in accordance with *Government Auditing Standards*.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the Mahoning County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Criminal and Administrative Justice, Department of Human Services, Children Services Board, and Developmental Disabilities Board funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 24, the County restated the net position balance to account for the implementation of Governmental Accounting Standard Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68". Our opinions are not modified with respect to this matter.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the County's Proportionate Share of the Net Pension Liability - Ohio Public Employees Retirement System of Ohio – Traditional Plan, Schedule of the County's Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio, Schedule of the County's Contributions – Ohio Public Employees Retirement System of Ohio – Traditional Plan, and Schedule of the County's Contributions – State Teachers Retirement System of Ohio on pages 5–16, 89, 90, 91 and 92, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Rea & Associates, Inc.*

New Philadelphia, Ohio

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**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2015*  
*Unaudited*

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The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2015. 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 2015 are as follows:**

- The Mahoning County Board of Developmental Disabilities passed a 3 mill renewal levy on the November 2015 ballot. This levy collects \$7,599,144 annually for the services and programs provided.
- The Mahoning County Mental Health and Recovery Board passed a .5 mill renewal levy on the November 2015 ballot. This levy collects \$915,489 annually for the services and programs provided.
- The Engineering Department finished construction on the Division Street Bridge. This project replaced the bridge on Division Street over the Mahoning River. The total cost of this project was \$2,106,435.
- The Engineering Department finished the Bridge Painting project during 2015. The project consists of painting 7 structures and minor structural steel repair of structures on various routes in Mahoning County. The total cost of this project was \$2,296,927.
- The County implemented GASB 68 and GASB 71, which establish standards for measuring and recognizing pension liabilities, deferred outflows/inflows of resources and expense/expenditure. The implementation of these GASB statements resulted in a significant change to the financial statements presentation of the County. The County has reported these liabilities to comply with the requirements of GASB 68 and 71.
- The Sanitary Engineering Department completed the Industrial Road Facility in the spring of 2015. The construction of a new maintenance storage building at the Business office on Industrial Road is intended to provide a central location for the majority of the trucks and equipment. The old structure was razed and replaced by a larger structure. The larger structure permits the storing of equipment to extend the life by reducing exposure to weather. Final project cost is \$1,279,380.
- Poland Woods Interceptor replacement project was completed in August 2015. The project is located in Boardman Township and Poland Village and provides for the replacement of a portion of sanitary sewer located on the west side of I-680 approximately 2,500 feet south of US 224 and extends east approximately 1,900 feet through the Poland Woods Park. The replacement project includes approximately 1500 feet of 24" gravity sewer line, seven (7) manholes and 400 feet of sanitary sewer encased in 36-inch steel casing beneath I-680. Total improvement cost is \$477,082.

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**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.

**Reporting the County as a Whole**

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

The Statement of Net Position and the Statement of Activities answers the question, "How did we do financially during 2015?" While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

**Reporting the County's Most Significant Funds**

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

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

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

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 2015 compared to 2014:

(Table 1)  
*Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Assets</b>						
Current and Other Assets	\$162,371,412	\$155,763,581	\$27,460,284	\$26,016,970	\$189,831,696	\$181,780,551
Capital Assets, Net	148,066,243	146,685,006	88,982,148	90,431,563	237,048,391	237,116,569
<i>Total Assets</i>	<u>310,437,655</u>	<u>302,448,587</u>	<u>116,442,432</u>	<u>116,448,533</u>	<u>426,880,087</u>	<u>418,897,120</u>
<b>Deferred Outflows of Resources</b>						
Pension	10,983,374	7,484,247	862,760	589,404	11,846,134	8,073,651
Deferred Charge on Refunding	0	0	22,575	30,314	22,575	30,314
<i>Total Deferred Outflows of Resource</i>	<u>10,983,374</u>	<u>7,484,247</u>	<u>885,335</u>	<u>619,718</u>	<u>11,868,709</u>	<u>8,103,965</u>
<b>Liabilities</b>						
Current Liabilities	18,179,719	18,399,310	5,100,590	2,654,421	23,280,309	21,053,731
Long-term Liabilities						
Due within one Year	7,569,477	6,944,412	2,286,555	2,305,957	9,856,032	9,250,369
Due in More than one Year						
Net Pension Liability	62,417,934	60,912,475	4,819,368	4,710,515	67,237,302	65,622,990
Other Amounts	46,715,427	49,574,692	25,358,316	27,333,983	72,073,743	76,908,675
<i>Total Liabilities</i>	<u>134,882,557</u>	<u>135,830,889</u>	<u>37,564,829</u>	<u>37,004,876</u>	<u>172,447,386</u>	<u>172,835,765</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	34,552,033	33,119,523	0	0	34,552,033	33,119,523
Pension	1,273,768	313,504	84,667	0	1,358,435	313,504
<i>Total Deferred Inflows of Resources</i>	<u>35,825,801</u>	<u>33,433,027</u>	<u>84,667</u>	<u>0</u>	<u>35,910,468</u>	<u>33,433,027</u>
<b>Net Position</b>						
Net Investment in Capital Assets	104,880,283	102,647,200	59,124,842	60,998,456	164,005,125	163,645,656
Restricted for:						
Capital Projects	12,761,249	15,223,440	0	0	12,761,249	15,223,440
Debt Service	0	0	10,532,612	11,741,157	10,532,612	11,741,157
Public Safety	8,579,315	2,316,308	0	0	8,579,315	2,316,308
Public Works	6,933,355	7,337,863	0	0	6,933,355	7,337,863
Health Services	40,009,775	36,791,140	0	0	40,009,775	36,791,140
Human Services	7,572,604	6,589,182	0	0	7,572,604	6,589,182
General Government	18,828,696	15,260,442	0	0	18,828,696	15,260,442
Unclaimed Monies	564,542	421,086	0	0	564,542	421,086
Unrestricted (Deficit)	(49,417,148)	(45,917,743)	10,020,817	7,323,762	(39,396,331)	(38,593,981)
<i>Total Net Position</i>	<u>\$150,712,671</u>	<u>\$140,668,918</u>	<u>\$79,678,271</u>	<u>\$80,063,375</u>	<u>\$230,390,942</u>	<u>\$220,732,293</u>

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During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

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

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation, coupled with the restatement from the promissory note and corresponding interest, had the effect of restating net position at December 31, 2014, from \$194,410,650 to \$140,668,918 for governmental activities and from \$84,184,486 to \$80,063,375 for business-type activities.

Governmental activities current and other assets increased over the prior year. This is attributable to an increase in permissive sales tax, property tax and special assessment receivables due to greater collections during the current year. Capital assets increased due to current year additions being greater than depreciation. The decrease in long-term liabilities can be attributed to the continued pay down of debt and the net pension liability.

Net position of business-type activities decreased from the prior year. Current and other assets increased due to an increase in account and intergovernmental receivables and cash held in escrow accounts for debt payments. Current liabilities increased due to an increase in notes payable for the waste water treatment plant. The decrease in capital assets is attributable to current year depreciation being greater than additions.

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 2015 and 2014.

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(Table 2)  
*Changes in Net Position*

	Governmental Activities 2015	Governmental Activities 2014	Business - Type 2015	Business - Type 2014	Total 2015	Total 2014
<b>Program Revenues</b>						
Charges for Services and Sales	\$24,647,315	\$25,245,642	\$24,257,857	\$23,447,805	\$48,905,172	\$48,693,447
Operating Grants and Contributions	65,156,016	62,141,088	0	0	65,156,016	62,141,088
Capital Grants and Contributions	4,985,488	4,177,023	1,326,036	816,222	6,311,524	4,993,245
<i>Total Program Revenues</i>	<u>94,788,819</u>	<u>91,563,753</u>	<u>25,583,893</u>	<u>24,264,027</u>	<u>120,372,712</u>	<u>115,827,780</u>
<b>General Revenues</b>						
Property Taxes	32,060,564	29,326,967	0	0	32,060,564	29,326,967
Sales Taxes	41,429,228	34,137,009	0	0	41,429,228	34,137,009
Grants and Entitlements	5,751,011	6,622,413	0	0	5,751,011	6,622,413
Conveyance Taxes	1,940,022	1,782,152	0	0	1,940,022	1,782,152
Interest	977,013	436,809	50,311	39,351	1,027,324	476,160
Other	3,085,506	4,259,245	254,045	471,945	3,339,551	4,731,190
<i>Total General Revenues</i>	<u>85,243,344</u>	<u>76,564,595</u>	<u>304,356</u>	<u>511,296</u>	<u>85,547,700</u>	<u>77,075,891</u>
<i>Total Revenues</i>	<u>180,032,163</u>	<u>168,128,348</u>	<u>25,888,249</u>	<u>24,775,323</u>	<u>205,920,412</u>	<u>192,903,671</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	23,050,539	28,900,811	0	0	23,050,539	28,900,811
Judicial	23,075,087	22,249,706	0	0	23,075,087	22,249,706
Public Safety	31,088,021	25,656,854	0	0	31,088,021	25,656,854
Public Works	14,205,410	14,147,583	0	0	14,205,410	14,147,583
Health	37,031,027	37,970,439	0	0	37,031,027	37,970,439
Human Services	39,850,859	39,560,161	0	0	39,850,859	39,560,161
Interest and Fiscal Charges	1,899,467	1,892,225	0	0	1,899,467	1,892,225
Water	0	0	1,621,113	1,334,615	1,621,113	1,334,615
Sewer	0	0	24,440,240	21,567,811	24,440,240	21,567,811
<i>Total Program Expenses</i>	<u>170,200,410</u>	<u>170,377,779</u>	<u>26,061,353</u>	<u>22,902,426</u>	<u>196,261,763</u>	<u>193,280,205</u>
Transfers	212,000	212,000	(212,000)	(212,000)	0	0
<i>Change in Net Position</i>	<u>10,043,753</u>	<u>(2,037,431)</u>	<u>(385,104)</u>	<u>1,660,897</u>	<u>9,658,649</u>	<u>(376,534)</u>
<i>Net Position Beginning of Year</i>	<u>140,668,918</u>	N/A	<u>80,063,375</u>	N/A	<u>220,732,293</u>	N/A
<i>Net Position End of Year</i>	<u>\$150,712,671</u>	<u>\$140,668,918</u>	<u>\$79,678,271</u>	<u>\$80,063,375</u>	<u>\$230,390,942</u>	<u>\$220,732,293</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$8,093,194 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$7,199,422. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

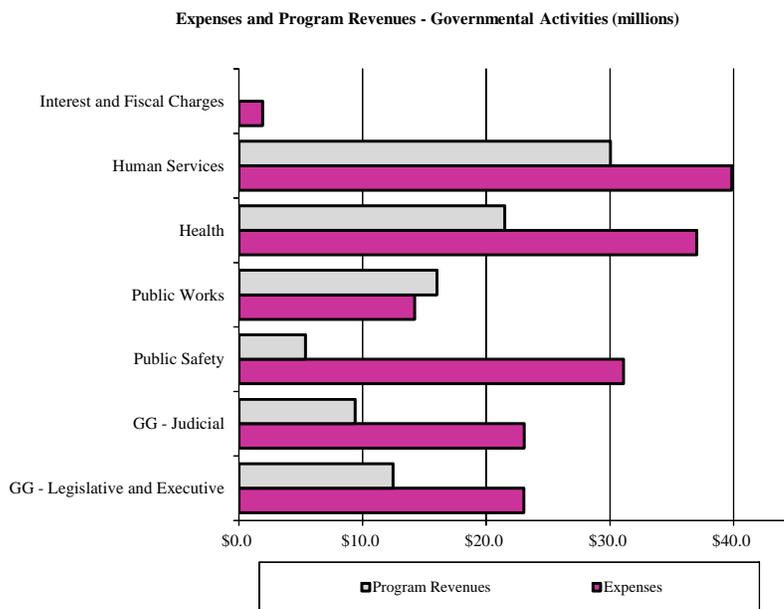
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	Governmental Activities	Business-type Activities	Total
Total 2015 program expenses under GASB 68	\$170,200,410	\$26,061,353	\$196,261,763
Pension expense under GASB 68	(6,673,645)	(525,777)	(7,199,422)
2015 contractually required contribution	7,707,049	605,613	8,312,662
Adjusted 2015 program expenses	171,233,814	26,141,189	197,375,003
Total 2014 program expenses under GASB 27	170,377,779	22,902,426	193,280,205
Increase/Decrease in program expenses not related to pension	<u>\$856,035</u>	<u>\$3,238,763</u>	<u>\$4,094,798</u>

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

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

Overall, expenses increased due to increases in wages and overall expenditures, and an increase in continued project related expenses. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues. The following graph shows the amount of program revenues in relation to expenses.



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**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.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$87,814,202. \$4,462,343 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had a decrease in fund balance due to expenses and other financing uses exceeding revenues and other financing sources. Other financing uses included transfers-out of over \$20 million, mostly related to the criminal and administrative justice fund.

The criminal and administrative justice fund balance increased due to revenues and other financing sources, including transfers in from the general fund of over \$19 million, exceeding expenses.

The department of human services fund balance increased due to increases in grant monies which caused revenues and other financing sources to exceed expenses.

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

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

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

**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 expenses including the pension liability exceeding user charges and capital contributions. The water fund decreased due to expenses for materials and supplies, contractual services and depreciation exceeding user charges, capital contributions and transfers in.

**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 2015, 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

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more property and sales tax revenues, intergovernmental revenues, and conveyance fees than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

**Capital Assets and Long-Term Obligations**

*Capital Assets*

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2015. These increases were offset by an additional year of depreciation being taken.

Table 3 shows 2015 values compared to 2014.

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

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$1,079,354	\$1,079,362	\$542,711	\$367,852	\$1,622,065	\$1,447,214
Construction in Progress	11,681,014	8,769,859	3,630,061	7,054,023	15,311,075	15,823,882
Buildings, Structures and Improvements	50,591,390	53,662,592	5,401,011	5,709,063	55,992,401	59,371,655
Furniture, Fixtures and Equipment	5,583,304	7,464,099	305,216	350,928	5,888,520	7,815,027
Vehicles	3,238,690	3,621,218	600,686	466,995	3,839,376	4,088,213
Utility Plant in Service	0	0	20,551,508	19,062,733	20,551,508	19,062,733
Infrastructure	75,892,491	72,087,876	57,950,955	57,419,969	133,843,446	129,507,845
<b>Total Capital Assets</b>	<b>\$148,066,243</b>	<b>\$146,685,006</b>	<b>\$88,982,148</b>	<b>\$90,431,563</b>	<b>\$237,048,391</b>	<b>\$237,116,569</b>

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

*Long-Term Obligations*

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

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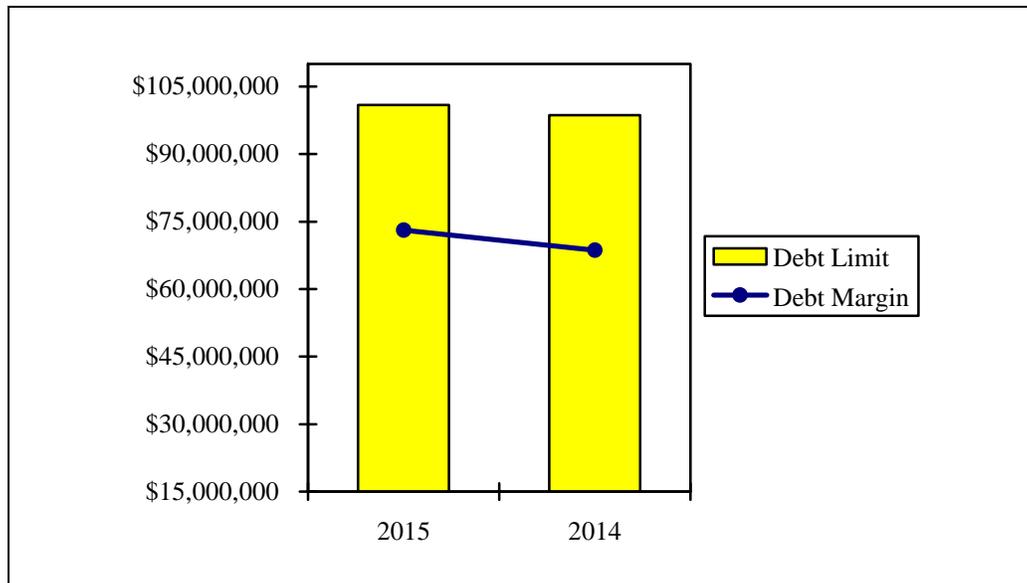
(Table 4)  
 Outstanding Long-term Obligations at Year End

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$41,740,910	\$45,340,818	\$1,197,312	\$1,237,428	\$42,938,222	\$46,578,246
Special Assessment Bonds	0	0	36,188	38,322	36,188	38,322
OPWC Loans	1,644,270	377,890	3,860,550	4,160,133	5,504,820	4,538,023
Notes	96,361	142,480	0	0	96,361	142,480
Net Pension Liability	62,417,934	60,912,475	4,819,368	4,710,515	67,237,302	65,622,990
OWDA Loans	0	0	1,790,739	2,402,562	1,790,739	2,402,562
Revenue Bonds	0	0	19,794,787	20,877,393	19,794,787	20,877,393
Claims Payable	1,464,034	1,366,374	0	0	1,464,034	1,366,374
Capital Lease	20,975	175,830	0	0	20,975	175,830
Compensated Absences	9,318,354	9,115,712	965,295	924,102	10,283,649	10,039,814
<b>Total</b>	<b>\$116,702,838</b>	<b>\$117,431,579</b>	<b>\$32,464,239</b>	<b>\$34,350,455</b>	<b>\$149,167,077</b>	<b>\$151,782,034</b>

During 2015, the County's long-term obligations outstanding decreased primarily due the pay down of debt.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' A+. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$100,854,161. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin increased to \$73,084,823.

	2015	2014
Overall Debt Limit	\$100,854,161	\$98,635,079
Overall Debt Margin	73,084,823	68,583,629



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

**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2015*  
*Unaudited*

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**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.

**Contacting the County's Financial Management**

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

**Mahoning County, Ohio**  
*Statement of Net Position*  
December 31, 2015  
June 30, 2015 - Mahoning Adult Services Company Inc.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$92,862,189	\$11,973,159	\$104,835,348	\$0	\$0
Cash and Cash Equivalents:					
In Segregated Accounts	423,824	0	423,824	0	0
With Fiscal Agents	297,499	0	297,499	278,224	491,058
Investments in Segregated Accounts	0	0	0	277,952	0
Materials and Supplies Inventory	0	0	0	8,784	0
Accrued Interest Receivable	1,405	0	1,405	0	0
Accounts Receivable	1,108,215	2,680,924	3,789,139	48,736	29,759
Internal Balances	30,536	(30,536)	0	0	0
Intergovernmental Receivable	16,462,046	1,904,799	18,366,845	0	664,891
Prepaid Items	0	0	0	0	4,083
Permissive Sales Taxes Receivable	11,382,279	0	11,382,279	0	0
Property Taxes Receivable	39,336,357	0	39,336,357	0	0
Special Assessments Receivable	467,062	399,326	866,388	0	0
Assets Held for Resale	0	0	0	0	557,316
Other Assets	0	0	0	0	86
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	680,151	680,151	0	0
Cash and Cash Equivalents					
with Fiscal and Escrow Agents	0	9,852,461	9,852,461	0	0
Nondepreciable Capital Assets	12,760,368	4,172,772	16,933,140	0	0
Depreciable Capital Assets, Net	135,305,875	84,809,376	220,115,251	11,032	2,402
<b>Total Assets</b>	<b>310,437,655</b>	<b>116,442,432</b>	<b>426,880,087</b>	<b>624,728</b>	<b>1,749,595</b>
<b>Deferred Outflows of Resources</b>					
Pension	10,983,374	862,760	11,846,134	0	0
Deferred Charge on Refunding	0	22,575	22,575	0	0
<b>Total Deferred Outflows of Resources</b>	<b>10,983,374</b>	<b>885,335</b>	<b>11,868,709</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>					
Accounts Payable	3,449,054	342,230	3,791,284	0	62,317
Accrued Wages	3,581,381	319,783	3,901,164	21,125	10,555
Contracts Payable	0	180,422	180,422	0	0
Intergovernmental Payable	1,738,444	562,316	2,300,760	0	1,519
Accrued Expenses	0	0	0	0	19,170
Accrued Interest Payable	157,741	280,060	437,801	0	0
Claims Payable	2,349,861	0	2,349,861	0	0
Notes Payable	6,903,238	3,415,779	10,319,017	0	0
Unearned Revenue	0	0	0	0	44,400
Due to Others	0	0	0	5,648	46,808
Line of Credit Payable	0	0	0	0	300,000
Long-Term Liabilities:					
Due Within One Year	7,569,477	2,286,555	9,856,032	0	9,526
Due In More Than One Year					
Net Pension Liability (See Note 14)	62,417,934	4,819,368	67,237,302	0	0
Other Amounts	46,715,427	25,358,316	72,073,743	0	11,753
<b>Total Liabilities</b>	<b>134,882,557</b>	<b>37,564,829</b>	<b>172,447,386</b>	<b>26,773</b>	<b>506,048</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes	34,552,033	0	34,552,033	0	0
Pension	1,273,768	84,667	1,358,435	0	0
<b>Total Deferred Inflows of Resources</b>	<b>35,825,801</b>	<b>84,667</b>	<b>35,910,468</b>	<b>0</b>	<b>0</b>
<b>Net Position</b>					
Net Investment in Capital Assets	104,880,283	59,124,842	164,005,125	11,032	2,402
Restricted for:					
Capital Projects	12,761,249	0	12,761,249	0	0
Debt Service	0	10,532,612	10,532,612	0	0
Public Safety	8,579,315	0	8,579,315	0	0
Public Works	6,933,355	0	6,933,355	0	0
Health Services	40,009,775	0	40,009,775	0	0
Human Services	7,572,604	0	7,572,604	0	0
General Government	18,828,696	0	18,828,696	0	608,293
Unclaimed Monies	564,542	0	564,542	0	0
Unrestricted (Deficit)	(49,417,148)	10,020,817	(39,396,331)	586,923	632,852
<b>Total Net Position</b>	<b>\$150,712,671</b>	<b>\$79,678,271</b>	<b>\$230,390,942</b>	<b>\$597,955</b>	<b>\$1,243,547</b>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2015  
For the Fiscal Year Ended June 30, 2015 - Mahoning Adult Services Company Inc.

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$23,050,539	\$7,177,799	\$5,290,320	\$0
Judicial	23,075,087	7,021,990	2,385,055	0
Public Safety	31,088,021	3,925,795	1,454,671	0
Public Works	14,205,410	201,515	10,820,335	4,985,488
Health	37,031,027	4,425,387	17,063,545	0
Human Services	39,850,859	1,894,829	28,142,090	0
Interest and Fiscal Charges	1,899,467	0	0	0
<i>Total Governmental Activities</i>	<u>170,200,410</u>	<u>24,647,315</u>	<u>65,156,016</u>	<u>4,985,488</u>
<b>Business-Type Activities:</b>				
Water	1,621,113	681,419	0	60,435
Sewer	24,440,240	23,576,438	0	1,265,601
<i>Total Business-Type Activities</i>	<u>26,061,353</u>	<u>24,257,857</u>	<u>0</u>	<u>1,326,036</u>
<i>Total - Primary Government</i>	<u>\$196,261,763</u>	<u>\$48,905,172</u>	<u>\$65,156,016</u>	<u>\$6,311,524</u>
<b>Component Unit</b>				
Mahoning Adult Services Company, Inc.	\$567,556	\$574,964	\$17,826	\$0
Mahoning County Land Reutilization Corporation	2,389,427	0	1,967,823	0
<i>Totals - Component Units</i>	<u>\$2,956,983</u>	<u>\$574,964</u>	<u>\$1,985,649</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
General Purposes  
General Obligation Bond Retirement  
Children Services Board  
Board of Developmental Disabilities  
Board of Mental Health  
Sales Tax Levied for:  
General Purposes  
Criminal and Administrative Justice  
General Obligation Bond Retirement  
Grants and Entitlements not Restricted to Specific Programs  
Conveyance Taxes  
Interest  
Gain on Sale of Capital Assets  
Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

*Net Position Beginning of Year - Restated (See Note 24)*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
(\$10,582,420)	\$0	(\$10,582,420)	\$0	\$0
(13,668,042)	0	(13,668,042)	0	0
(25,707,555)	0	(25,707,555)	0	0
1,801,928	0	1,801,928	0	0
(15,542,095)	0	(15,542,095)	0	0
(9,813,940)	0	(9,813,940)	0	0
(1,899,467)	0	(1,899,467)	0	0
(75,411,591)	0	(75,411,591)	0	0
0	(879,259)	(879,259)	0	0
0	401,799	401,799	0	0
0	(477,460)	(477,460)	0	0
(75,411,591)	(477,460)	(75,889,051)	0	0
0	0	0	25,234	0
0	0	0	0	(421,604)
0	0	0	25,234	(421,604)
1,986,258	0	1,986,258	0	0
3,792,671	0	3,792,671	0	0
8,490,515	0	8,490,515	0	0
14,223,631	0	14,223,631	0	0
3,567,489	0	3,567,489	0	0
34,186,420	0	34,186,420	0	0
5,484,247	0	5,484,247	0	0
1,758,561	0	1,758,561	0	0
5,751,011	0	5,751,011	0	0
1,940,022	0	1,940,022	0	0
977,013	50,311	1,027,324	0	0
0	0	0	0	243,789
3,085,506	254,045	3,339,551	0	8,228
85,243,344	304,356	85,547,700	0	252,017
212,000	(212,000)	0	0	0
85,455,344	92,356	85,547,700	0	252,017
10,043,753	(385,104)	9,658,649	25,234	(169,587)
140,668,918	80,063,375	220,732,293	572,721	1,413,134
<u>\$150,712,671</u>	<u>\$79,678,271</u>	<u>\$230,390,942</u>	<u>\$597,955</u>	<u>\$1,243,547</u>

**Mahoning County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2015*

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$7,892,887	\$91,513	\$464,945	\$8,788,629	\$29,980,255
Cash and Cash Equivalents:					
In Segregated Accounts	322,037	0	1,355	81,039	15,510
With Fiscal Agents	0	0	0	0	297,499
Accrued Interest Receivable	1,405	0	0	0	0
Accounts Receivable	325,947	84,968	0	262	7,202
Interfund Receivable	246,957	0	0	0	0
Intergovernmental Receivable	3,399,321	86,430	1,924	435,439	1,810,194
Permissive Sales Taxes Receivable	4,223,359	6,818,294	0	0	0
Property Taxes Receivable	4,591,392	0	0	9,357,705	17,484,571
Special Assessments Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	564,542	0	0	0	0
<b>Total Assets</b>	<b>\$21,567,847</b>	<b>\$7,081,205</b>	<b>\$468,224</b>	<b>\$18,663,074</b>	<b>\$49,595,231</b>
<b>Liabilities</b>					
Accounts Payable	\$529,906	\$384,402	\$240,762	\$447,105	\$205,460
Accrued Wages	879,597	707,654	399,380	270,761	540,892
Intergovernmental Payable	257,946	152,131	84,975	60,723	131,370
Interfund Payable	200,052	180,463	54,055	26,581	227,216
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,867,501</b>	<b>1,424,650</b>	<b>779,172</b>	<b>805,170</b>	<b>1,104,938</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes	4,077,061	0	0	8,197,125	15,435,422
Unavailable Revenue	4,451,974	2,658,957	0	1,402,066	3,104,768
<b>Total Deferred Inflows of Resources</b>	<b>8,529,035</b>	<b>2,658,957</b>	<b>0</b>	<b>9,599,191</b>	<b>18,540,190</b>
<b>Fund Balances</b>					
Nonspendable	564,542	0	0	0	0
Restricted	2,118,587	2,997,598	0	8,258,713	29,950,103
Committed	258,024	0	0	0	0
Assigned	2,265,751	0	0	0	0
Unassigned (Deficit)	5,964,407	0	(310,948)	0	0
<b>Total Fund Balances (Deficit)</b>	<b>11,171,311</b>	<b>2,997,598</b>	<b>(310,948)</b>	<b>8,258,713</b>	<b>29,950,103</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$21,567,847</b>	<b>\$7,081,205</b>	<b>\$468,224</b>	<b>\$18,663,074</b>	<b>\$49,595,231</b>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2015*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$1,768,396	\$38,353,190	\$87,339,815
0	3,883	423,824
0	0	297,499
0	0	1,405
0	689,836	1,108,215
0	0	246,957
288,556	10,440,182	16,462,046
340,626	0	11,382,279
3,785,720	4,116,969	39,336,357
28,792	438,270	467,062
0	0	564,542
<u>\$6,212,090</u>	<u>\$54,042,330</u>	<u>\$157,630,001</u>
\$0	\$1,598,709	\$3,406,344
0	776,718	3,575,002
0	147,897	835,042
0	362,618	1,050,985
6,351	10,049	16,400
<u>3,180,050</u>	<u>3,723,188</u>	<u>6,903,238</u>
<u>3,186,401</u>	<u>6,619,179</u>	<u>15,787,011</u>
3,239,250	3,603,175	34,552,033
<u>977,360</u>	<u>6,881,630</u>	<u>19,476,755</u>
<u>4,216,610</u>	<u>10,484,805</u>	<u>54,028,788</u>
0	0	564,542
0	36,938,541	80,263,542
0	0	258,024
0	0	2,265,751
<u>(1,190,921)</u>	<u>(195)</u>	<u>4,462,343</u>
<u>(1,190,921)</u>	<u>36,938,346</u>	<u>87,814,202</u>
<u>\$6,212,090</u>	<u>\$54,042,330</u>	<u>\$157,630,001</u>

**Total Governmental Fund Balances** \$87,814,202

*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. 148,066,243

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

Intergovernmental	\$9,776,364
Special Assessments	467,062
Permissive Sales Tax	4,449,005
Delinquent Property Taxes	<u>4,784,324</u>

Total 19,476,755

Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net position.

Net Position (Deficit)	(2,512,773)
Accrued Interest	14,335
General Obligation Bonds	3,542,770
Claims Payable	1,464,034
Internal Balances	<u>(18,322)</u>

Total 2,490,044

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (141,341)

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

Deferred Outflows - Pension	10,983,374
Deferred Inflows - Pension	(1,273,768)
Net Pension Liability	<u>(62,417,934)</u>

Total (52,708,328)

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

General Obligation Bonds	(41,740,910)
OPWC Loan Payable	(1,644,270)
Long Term Note Payable	(96,361)
Claims Payable	(1,464,034)
Capital Lease Payable	(20,975)
Compensated Absences	<u>(9,318,354)</u>

Total (54,284,904)

*Net Position of Governmental Activities* \$150,712,671

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2015*

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service
<b>Revenues</b>						
Property Taxes	\$3,456,167	\$0	\$0	\$8,073,130	\$14,260,631	\$3,800,373
Permissive Sales Tax	30,447,767	8,408,179	0	0	0	1,589,504
Intergovernmental	5,698,468	804,214	17,739,873	6,995,077	11,433,197	573,954
Conveyance Taxes	1,940,022	0	0	0	0	0
Interest	812,942	0	0	0	0	0
Fees, Licenses and Permits	5,447,497	506,128	0	571	0	0
Fines and Forfeitures	1,626,245	31,060	0	0	0	0
Rentals and Royalties	1,672,880	386,654	0	0	5,161	0
Charges for Services	995,238	277,293	907,233	0	1,329,848	0
Contributions and Donations	99,900	0	0	1,676	112	0
Special Assessments	0	0	0	0	0	0
Other	411,070	4,425	151,911	692,889	256,526	0
<i>Total Revenues</i>	<u>52,608,196</u>	<u>10,417,953</u>	<u>18,799,017</u>	<u>15,763,343</u>	<u>27,285,475</u>	<u>5,963,831</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	12,393,301	0	0	0	0	262,770
Judicial	19,166,654	0	0	0	0	0
Public Safety	629,484	26,701,341	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	24,394,067	0
Human Services	1,106,249	0	18,355,267	13,400,405	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	8,796	0	57,514	2,941,119
Interest and Fiscal Charges	0	0	0	0	0	1,544,910
Issuance Costs	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>33,295,688</u>	<u>26,701,341</u>	<u>18,364,063</u>	<u>13,400,405</u>	<u>24,451,581</u>	<u>4,748,799</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>19,312,508</u>	<u>(16,283,388)</u>	<u>434,954</u>	<u>2,362,938</u>	<u>2,833,894</u>	<u>1,215,032</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	47,770	0	0	0	0	0
OPWC Loans Issued	0	0	0	0	0	0
Transfers In	239,054	19,376,723	842,233	0	0	290,184
Transfers Out	(20,762,399)	(95,737)	(1,001,584)	0	(211,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(20,475,575)</u>	<u>19,280,986</u>	<u>(159,351)</u>	<u>0</u>	<u>(211,000)</u>	<u>290,184</u>
<i>Net Change in Fund Balances</i>	<u>(1,163,067)</u>	<u>2,997,598</u>	<u>275,603</u>	<u>2,362,938</u>	<u>2,622,894</u>	<u>1,505,216</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year</i>	<u>12,334,378</u>	<u>0</u>	<u>(586,551)</u>	<u>5,895,775</u>	<u>27,327,209</u>	<u>(2,696,137)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$11,171,311</u>	<u>\$2,997,598</u>	<u>(\$310,948)</u>	<u>\$8,258,713</u>	<u>\$29,950,103</u>	<u>(\$1,190,921)</u>

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, 2015*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$7,384,560</b>
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
\$3,576,380	\$33,166,681	Current Year Additions	\$12,355,112
0	40,445,450	Current Year Depreciation	<u>(10,810,172)</u>
33,109,561	76,354,344	Total	1,544,940
0	1,940,022		
164,071	977,013		
8,480,436	14,434,632	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(163,703)
1,134,930	2,792,235		
45	2,064,740	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
1,548,041	5,057,653	Intergovernmental	(567,562)
4,046	105,734	Special Assessments	11,695
286,359	286,359	Permissive Sales Tax	983,778
1,568,685	3,085,506	Delinquent Property Taxes	<u>(1,106,117)</u>
		Total	(678,206)
49,872,554	180,710,369	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,683,687
		Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
8,513,928	21,169,999	Accrued Interest on Bonds	9,951
3,255,587	22,422,241	Amortization of Bond Premium	<u>33,338</u>
1,992,209	29,323,034	Total	43,289
9,687,423	9,687,423	Some expenses like compensated absences are reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	(202,642)
12,005,601	36,399,668		
5,613,293	38,475,214	Other financing sources in the governmental funds, such as OPWC loan issuances, increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.	(1,341,152)
11,964,135	11,964,135		
676,258	3,683,687	The internal service funds used by management are not reported in the County-internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
226,402	1,771,312	Change in Net Position	(1,327,841)
30,018	30,018	Internal Balances	<u>67,417</u>
53,964,854	174,926,731	Total	(1,260,424)
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	7,707,049
(4,092,300)	5,783,638	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(6,673,645)
0	47,770		
1,341,152	1,341,152	<i>Change in Net Position of Governmental Activities</i>	<u><u>\$10,043,753</u></u>
4,867,814	25,616,008		
(3,333,288)	(25,404,008)		
2,875,678	1,600,922		
(1,216,622)	7,384,560		
38,154,968	80,429,642		
<u>\$36,938,346</u>	<u>\$87,814,202</u>		

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,392,578	\$3,392,578	\$3,456,167	\$63,589
Permissive Sales Tax	32,000,000	33,450,540	33,535,009	84,469
Intergovernmental	4,837,922	4,837,922	5,775,503	937,581
Conveyance Fees	1,750,000	1,750,000	1,940,022	190,022
Interest	400,000	700,000	745,582	45,582
Fees, Licenses and Permits	4,522,000	4,522,000	3,837,067	(684,933)
Fines and Forfeitures	1,700,000	1,700,000	1,638,515	(61,485)
Rentals and Royalties	2,150,000	2,150,000	1,724,153	(425,847)
Charges for Services	960,000	960,000	948,741	(11,259)
Other	52,837	52,837	418,740	365,903
<i>Total Revenues</i>	<u>51,765,337</u>	<u>53,515,877</u>	<u>54,019,499</u>	<u>503,622</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,156,240	13,071,418	12,800,009	271,409
Judicial	17,583,438	18,169,596	17,923,678	245,918
Public Safety	763,104	762,161	632,921	129,240
Human Services	2,038,147	2,018,831	1,873,124	145,707
<i>Total Expenditures</i>	<u>33,540,929</u>	<u>34,022,006</u>	<u>33,229,732</u>	<u>792,274</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,224,408</u>	<u>19,493,871</u>	<u>20,789,767</u>	<u>1,295,896</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	47,770	47,770	47,770	0
Advance In	117,851	117,851	117,851	0
Advance Out	(246,957)	(246,957)	(246,957)	0
Transfers In	37,446	37,446	639,054	601,608
Transfers Out	(18,456,257)	(20,843,216)	(20,791,199)	52,017
<i>Total Other Financing Sources (Uses)</i>	<u>(18,500,147)</u>	<u>(20,887,106)</u>	<u>(20,233,481)</u>	<u>653,625</u>
<i>Net Change in Fund Balance</i>	(275,739)	(1,393,235)	556,286	1,949,521
<i>Fund Balance at Beginning of Year</i>	5,804,491	5,804,491	5,804,491	0
Prior Year Encumbrances Appropriated	175,528	175,528	175,528	0
<i>Fund Balances at End of Year</i>	<u>\$5,704,280</u>	<u>\$4,586,784</u>	<u>\$6,536,305</u>	<u>\$1,949,521</u>

See accompanying notes to the basic financial statements

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Permissive Sales Tax	\$5,817,430	\$4,351,620	\$4,248,842	(\$102,778)
Intergovernmental	650,000	680,270	717,784	37,514
Fees, Licenses and Permits	390,000	390,000	483,216	93,216
Fines and Forfeitures	20,000	20,000	28,770	8,770
Rentals and Royalties	0	287,049	276,457	(10,592)
Charges for Services	300,000	300,000	327,937	27,937
Other	0	0	4,212	4,212
<i>Total Revenues</i>	<u>7,177,430</u>	<u>6,028,939</u>	<u>6,087,218</u>	<u>58,279</u>
<b>Expenditures</b>				
Current:				
Public Safety	<u>23,067,351</u>	<u>25,471,089</u>	<u>25,328,277</u>	<u>142,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,889,921)</u>	<u>(19,442,150)</u>	<u>(19,241,059)</u>	<u>201,091</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,955,940	19,542,869	19,376,723	(166,146)
Transfers Out	<u>(66,019)</u>	<u>(100,719)</u>	<u>(95,737)</u>	<u>4,982</u>
<i>Total Other Financing Sources (Uses)</i>	<u>15,889,921</u>	<u>19,442,150</u>	<u>19,280,986</u>	<u>(161,164)</u>
<i>Net Change in Fund Balance</i>	0	0	39,927	39,927
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$39,927</u>	<u>\$39,927</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$17,397,305	\$17,200,293	\$17,748,057	\$547,764
Charges for Services	1,050,838	1,050,838	907,233	(143,605)
Other	268,400	268,400	151,911	(116,489)
<i>Total Revenues</i>	18,716,543	18,519,531	18,807,201	287,670
<b>Expenditures</b>				
Current:				
Human Services	18,505,156	18,525,488	18,415,222	110,266
<i>Excess of Revenues Over (Under) Expenditures</i>	211,387	(5,957)	391,979	397,936
<b>Other Financing Sources (Uses)</b>				
Transfers In	839,575	839,575	842,233	2,658
Transfers Out	(648,200)	(1,001,584)	(1,001,584)	0
<i>Total Other Financing Sources (Uses)</i>	191,375	(162,009)	(159,351)	2,658
<i>Net Change in Fund Balance</i>	402,762	(167,966)	232,628	400,594
<i>Fund Balance Beginning of Year</i>	141,955	141,955	141,955	0
Prior Year Encumbrances Appropriated	52,294	52,294	52,294	0
<i>Fund Balance End of Year</i>	\$597,011	\$26,283	\$426,877	\$400,594

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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$8,145,710	\$8,145,710	\$8,073,130	(\$72,580)
Intergovernmental	6,439,440	6,439,440	6,995,077	555,637
Fees, Licenses and Permits	500	500	1,060	560
Contributions and Donations	0	0	1,676	1,676
Other	15,000	15,000	692,627	677,627
<i>Total Revenues</i>	14,600,650	14,600,650	15,763,570	1,162,920
<b>Expenditures</b>				
Current:				
Human Services	13,274,517	16,274,517	13,609,005	2,665,512
<i>Net Change in Fund Balance</i>	1,326,133	(1,673,867)	2,154,565	3,828,432
<i>Fund Balance Beginning of Year</i>	6,634,064	6,634,064	6,634,064	0
<i>Fund Balance End of Year</i>	<u>\$7,960,197</u>	<u>\$4,960,197</u>	<u>\$8,788,629</u>	<u>\$3,828,432</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,159,978	\$14,159,978	\$14,260,631	\$100,653
Intergovernmental	10,893,118	10,893,118	11,775,866	882,748
Rentals and Royalties	5,160	5,160	5,161	1
Charges for Services	1,218,143	1,218,143	1,488,105	269,962
Contributions and Donations	13,000	13,000	112	(12,888)
Other	2,300	182,489	256,526	74,037
<i>Total Revenues</i>	26,291,699	26,471,888	27,786,401	1,314,513
<b>Expenditures</b>				
Current:				
Health	26,769,420	27,583,462	25,846,704	1,736,758
<i>Excess of Revenues Over (Under) Expenditures</i>	(477,721)	(1,111,574)	1,939,697	3,051,271
<b>Other Financing Sources (Uses)</b>				
Transfers In	200,000	0	0	0
Transfers Out	(406,400)	(617,400)	(211,000)	406,400
<i>Total Other Financing Sources (Uses)</i>	(206,400)	(617,400)	(211,000)	406,400
<i>Net Change in Fund Balance</i>	(684,121)	(1,728,974)	1,728,697	3,457,671
<i>Fund Balance Beginning of Year</i>	26,515,707	26,515,707	26,515,707	0
Prior Year Encumbrances Appropriated	692,950	692,950	692,950	0
<i>Fund Balance End of Year</i>	<u>\$26,524,536</u>	<u>\$25,479,683</u>	<u>\$28,937,354</u>	<u>\$3,457,671</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2015*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$345,182	\$11,627,977	\$11,973,159	\$4,957,832
Receivables:				
Intergovernmental	0	1,904,799	1,904,799	0
Accounts	261,261	2,419,663	2,680,924	0
Interfund Receivable	0	0	0	852,886
<i>Total Current Assets</i>	<u>606,443</u>	<u>15,952,439</u>	<u>16,558,882</u>	<u>5,810,718</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	680,151	680,151	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	9,852,461	9,852,461	0
Special Assessments Receivable	62,388	336,938	399,326	0
Capital Assets:				
Nondepreciable Capital Assets	300,745	3,872,027	4,172,772	0
Depreciable Capital Assets, Net	11,662,909	73,146,467	84,809,376	0
<i>Total Noncurrent Assets</i>	<u>12,026,042</u>	<u>87,888,044</u>	<u>99,914,086</u>	<u>0</u>
<i>Total Assets</i>	<u>12,632,485</u>	<u>103,840,483</u>	<u>116,472,968</u>	<u>5,810,718</u>
<b>Deferred Outflows of Resources</b>				
Pension	0	862,760	862,760	0
Deferred Charge on Refunding	0	22,575	22,575	0
<i>Total Deferred Outflows of Resources</i>	<u>\$0</u>	<u>\$885,335</u>	<u>\$885,335</u>	<u>\$0</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds (continued)*  
*December 31, 2015*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$1,543	\$340,687	\$342,230	\$42,710
Contracts Payable	6,104	174,318	180,422	0
Accrued Wages	0	319,783	319,783	6,379
Intergovernmental Payable	0	562,316	562,316	903,402
Interfund Payable	0	48,858	48,858	0
Compensated Absences Payable	0	264,010	264,010	0
Accrued Interest Payable	97,958	182,102	280,060	14,335
Notes Payable	390,811	3,024,968	3,415,779	0
Revenue Bonds Payable	41,700	1,024,500	1,066,200	0
General Obligation Bonds Payable	40,000	0	40,000	160,000
Special Assessment Bonds Payable	0	2,059	2,059	0
OWDA Loans Payable	10,726	624,498	635,224	0
OPWC Loans Payable	24,337	254,725	279,062	0
Claims Payable	0	0	0	3,264,254
<i>Total Current Liabilities</i>	<u>613,179</u>	<u>6,822,824</u>	<u>7,436,003</u>	<u>4,391,080</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	701,285	701,285	0
Revenue Bonds Payable	2,988,800	15,739,787	18,728,587	0
General Obligation Bonds Payable	1,157,312	0	1,157,312	3,382,770
Special Assessment Bonds Payable	0	34,129	34,129	0
OWDA Loans Payable	144,794	1,010,721	1,155,515	0
OPWC Loans Payable	427,278	3,154,210	3,581,488	0
Net Pension Liability	0	4,819,368	4,819,368	0
Claims Payable	0	0	0	549,641
<i>Total Long-Term Liabilities</i>	<u>4,718,184</u>	<u>25,459,500</u>	<u>30,177,684</u>	<u>3,932,411</u>
<i>Total Liabilities</i>	<u>5,331,363</u>	<u>32,282,324</u>	<u>37,613,687</u>	<u>8,323,491</u>
<b>Deferred Inflows of Resources</b>				
Pension	0	84,667	84,667	0
<b>Net Position</b>				
Net Investment in Capital Assets	6,896,539	52,228,303	59,124,842	0
Restricted for Debt Service	0	10,532,612	10,532,612	0
Unrestricted (Deficit)	404,583	9,597,912	10,002,495	(2,512,773)
<i>Total Net Position (Deficit)</i>	<u>\$7,301,122</u>	<u>\$72,358,827</u>	<u>79,659,949</u>	<u>(\$2,512,773)</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>18,322</u>	
Net position of business-type activities			<u>\$79,678,271</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, 2015*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$582,365	\$22,242,731	\$22,825,096	\$24,865,806
Fees, Licenses and Permits	72,340	1,075,442	1,147,782	0
Rentals	0	16,525	16,525	0
Other	16,119	237,926	254,045	0
<i>Total Operating Revenues</i>	<u>670,824</u>	<u>23,572,624</u>	<u>24,243,448</u>	<u>24,865,806</u>
<b>Operating Expenses</b>				
Personal Services	0	8,294,574	8,294,574	0
Materials and Supplies	236,010	1,344,042	1,580,052	355,770
Contractual Services	746,384	9,997,405	10,743,789	2,540,496
Depreciation	390,374	3,408,291	3,798,665	0
Claims	0	0	0	22,764,140
Change in Worker's Compensation Estimate	0	0	0	346,201
Other	34,724	536,258	570,982	15,596
<i>Total Operating Expenses</i>	<u>1,407,492</u>	<u>23,580,570</u>	<u>24,988,062</u>	<u>26,022,203</u>
<i>Operating Income (Loss)</i>	<u>(736,668)</u>	<u>(7,946)</u>	<u>(744,614)</u>	<u>(1,156,397)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	3,778	46,533	50,311	0
Interest and Fiscal Charges	(206,730)	(746,204)	(952,934)	(171,444)
Special Assessments	26,714	241,740	268,454	0
Issuance Costs	(6,082)	(46,858)	(52,940)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(182,320)</u>	<u>(504,789)</u>	<u>(687,109)</u>	<u>(171,444)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(918,988)</u>	<u>(512,735)</u>	<u>(1,431,723)</u>	<u>(1,327,841)</u>
Capital Contributions	60,435	1,265,601	1,326,036	0
Transfers In	615,000	0	615,000	0
Transfers Out	0	(827,000)	(827,000)	0
<i>Change in Net Position</i>	<u>(243,553)</u>	<u>(74,134)</u>	<u>(317,687)</u>	<u>(1,327,841)</u>
<i>Net Position Beginning of Year (Restated - See Note 24)</i>	<u>7,544,675</u>	<u>72,432,961</u>		<u>(1,184,932)</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$7,301,122</u>	<u>\$72,358,827</u>		<u>(\$2,512,773)</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.

(67,417)

Change in net position of business-type activities

(\$385,104)

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2015

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$600,141	\$22,818,821	\$23,418,962	\$0
Cash Received from Interfund Services Provided	0	0	0	25,312,607
Other Cash Receipts	16,119	237,926	254,045	0
Cash Payments to Employees for Services	0	(8,359,433)	(8,359,433)	0
Cash Payments for Goods and Services	(994,618)	(11,348,216)	(12,342,834)	(2,483,102)
Cash Payments for Claims	0	0	0	(22,251,496)
Cash Payments for Workers' Compensation Premiums	0	0	0	(637,122)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(815,353)
Other Cash Payments	(34,724)	(536,258)	(570,982)	(15,596)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(413,082)</u>	<u>2,812,840</u>	<u>2,399,758</u>	<u>(890,062)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>				
Special Assessments	26,714	241,740	268,454	0
Principal Paid on Bonds	0	0	0	(155,000)
Interest Paid on Bonds	0	0	0	(175,351)
Transfers In	615,000	0	615,000	0
Transfers Out	0	(827,000)	(827,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>641,714</u>	<u>(585,260)</u>	<u>56,454</u>	<u>(330,351)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	83,520	1,270,027	1,353,547	0
OPWC Loans Issued	32,395	25,617	58,012	0
Premium on Notes Issued	1,081	26,623	27,704	0
General Obligation Notes Issued	390,000	3,005,000	3,395,000	0
Principal Paid on Notes	(385,000)	(570,000)	(955,000)	0
Interest Paid on Notes	(4,762)	(7,143)	(11,905)	0
Principal Paid on General Obligation Bonds	(40,000)	0	(40,000)	0
Interest Paid on General Obligation Bonds	(67,728)	0	(67,728)	0
Principal Paid on Special Assessment Bonds	0	(2,059)	(2,059)	0
Interest Paid on Special Assessment Bonds	0	(2,008)	(2,008)	0
Principal Paid on Revenue Bonds	(39,800)	(1,041,000)	(1,080,800)	0
Interest Paid on Revenue Bonds	(138,274)	(673,958)	(812,232)	0
Principal Paid on OPWC Loans	(24,337)	(333,258)	(357,595)	0
Principal Paid on OWDA Loans	(10,725)	(601,098)	(611,823)	0
Interest Paid on OWDA Loans	0	(61,717)	(61,717)	0
Issuance Costs	(6,082)	(46,858)	(52,940)	0
Payments for Capital Acquisitions	(20,133)	(2,352,202)	(2,372,335)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(229,845)</u>	<u>(1,364,034)</u>	<u>(1,593,879)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	3,778	46,534	50,312	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,565	910,080	912,645	(1,220,413)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>342,617</u>	<u>21,250,509</u>	<u>21,593,126</u>	<u>6,178,245</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$345,182</u>	<u>\$22,160,589</u>	<u>\$22,505,771</u>	<u>\$4,957,832</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2015

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$736,668)	(\$7,946)	(\$744,614)	(\$1,156,397)
Adjustments:				
Depreciation	390,374	3,408,291	3,798,665	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	(27,775)	(262,540)	(290,315)	0
Intergovernmental Receivable	0	(220,101)	(220,101)	0
Deferred Outflow - Pension	0	48,078	48,078	0
Special Assessments	(26,789)	(33,236)	(60,025)	0
Interfund Receivable	0	0	0	446,801
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	(12,126)	(227,331)	(239,457)	10,259
Contracts Payable	(98)	2,265	2,167	0
Accrued Wages	0	13,015	13,015	507
Matured Compensated Absences Payable	0	(7,160)	(7,160)	0
Compensated Absences Payable	0	41,193	41,193	0
Net Pension Liability	0	(88,848)	(88,848)	0
Deferred Inflow - Pension	0	(39,066)	(39,066)	0
Interfund Payable	0	(32,071)	(32,071)	0
Intergovernmental Payable	0	218,297	218,297	(433,237)
Claims Payable	0	0	0	242,005
<i>Total Adjustments</i>	<u>323,586</u>	<u>2,820,786</u>	<u>3,144,372</u>	<u>266,335</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$413,082)</u>	<u>\$2,812,840</u>	<u>\$2,399,758</u>	<u>(\$890,062)</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2015*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$8,617,694
Cash and Cash Equivalents in Segregated Accounts	3,974,046
Property Taxes Receivable	149,420,551
Special Assessment Receivable	<u>5,399,238</u>
<i>Total Assets</i>	<u><u>\$167,411,529</u></u>
 <b>Liabilities</b>	
Intergovernmental Payable	\$156,724,975
Undistributed Monies	5,372,734
Payroll Withholdings	846,381
Deposits Held and Due to Others	<u>4,467,439</u>
<i>Total Liabilities</i>	<u><u>\$167,411,529</u></u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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**Note 1 - Reporting Entity**

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

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

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

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

The County participates in one shared risk pool and five jointly governed organizations. These organizations are the County Risk Sharing Authority, Inc., the Western Reserve Port Authority, the Mahoning and Columbiana Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments and the North East Ohio Network. These organizations are presented in Notes 13 and 23 to the basic financial statements.

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

Mahoning County Board of Health  
Mahoning County Soil and Water Conservation

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

## **Note 2 - Summary of Significant Accounting Policies**

The financial statements of Mahoning County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

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

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

***Government-wide Financial Statements*** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

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

***Fund Accounting***

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

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

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

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

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

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

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

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

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

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

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

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

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

**Measurement Focus**

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

***Basis of Accounting***

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include pension and a deferred charge on refunding reported in the government-wide statement of net position and the proprietary funds statement of fund net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

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

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

***Pensions***

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

***Cash and Cash Equivalents***

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

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

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

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

During 2015, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, JP Morgan Securities, U.S. Treasury notes and STAR Ohio.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net position value per share price which is the price the investment could be sold for on December 31, 2015.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2015 amounted to \$812,942, which includes \$716,157 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.

***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:

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

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

***Interfund Balances***

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

***Compensated Absences***

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

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

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

***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 reported in the year the bonds are issued.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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

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

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

***Fund Balance***

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

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

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

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

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

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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***Net Position***

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

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

***Operating Revenues and Expenses***

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

***Contributions of Capital***

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

***Interfund Activity***

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

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

***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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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***Budgetary Process***

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

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

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

***Deferred Charge on Refunding***

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

**Note 3 - Budgetary Basis of Accounting**

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

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- 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).

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2015

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

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

	Net Change in Fund Balances				
	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
GAAP Basis	(\$1,163,067)	\$2,997,598	\$275,603	\$2,362,938	\$2,622,894
Net Adjustment for Revenue Accruals	1,773,200	(4,330,735)	8,184	227	500,926
Beginning Fair Value					
Adjustment for Investments	(159,678)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	198,809	0	0	0	0
Advance In	117,851	0	0	0	0
Beginning Unrecorded Cash	377	0	0	0	0
Ending Unrecorded Cash	(1,405)	0	0	0	0
Perspective Difference:					
Revolving Loans	(4,596)	0	0	0	0
Economic Development	17,934	0	0	0	0
Real Estate Surplus	206,077	0	0	0	0
Foundation Grants	49,037	0	0	0	0
Certificate of Title Administration	20,757	0	0	0	0
Recorder Equipment	(132)	0	0	0	0
Net Adjustment for Expenditure Accruals	130,476	1,424,650	(13,091)	(208,600)	(352,222)
Advance Out	(246,957)	0	0	0	0
Encumbrances	(382,397)	(51,586)	(38,068)	0	(1,042,901)
Budget Basis	<u>\$556,286</u>	<u>\$39,927</u>	<u>\$232,628</u>	<u>\$2,154,565</u>	<u>\$1,728,697</u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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**Note 4 – Accountability**

The following funds had a deficit fund balance/net position as of December 31, 2015:

Department of Human Services	\$310,948
Debt Service	1,190,921
Alcohol and Drug Addiction Board	195
<b><i>Internal Service Funds</i></b>	
Self-funded Hospitalization	4,261,228

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

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

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

**Note 5 - Fund Balances**

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

**Mahoning County, Ohio**  
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Fund Balances	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board
<b><i>Nonspendable</i></b>				
Unclaimed monies	\$564,542	\$0	\$0	\$0
<b><i>Restricted for</i></b>				
County Courts	0	0	0	0
Home Improvement	0	0	0	0
Public Safety	0	0	0	0
Public Health and Welfare	0	0	0	0
Developmental Disability Services	0	0	0	0
Youth Benefit Services	0	0	0	8,258,713
Criminal and Administrative Justice	0	2,997,598	0	0
Street Maintenance	0	0	0	0
Tax Administration	397,906	0	0	0
Recorder Equipment	451,231	0	0	0
Capital Improvements	0	0	0	0
911 Emergency Phone System	0	0	0	0
Law Library	0	0	0	0
Dog and Kennel	0	0	0	0
Title Certificate Administration	1,269,450	0	0	0
<b><i>Total Restricted</i></b>	<b>2,118,587</b>	<b>2,997,598</b>	<b>0</b>	<b>8,258,713</b>
<b><i>Committed for</i></b>				
Facilities Management	145,014	0	0	0
County Courts	75,446	0	0	0
Public Health and Welfare	37,564	0	0	0
<b><i>Total Committed</i></b>	<b>258,024</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Assigned to</i></b>				
Building Regulations	2,265,751	0	0	0
<b><i>Unassigned (Deficit)</i></b>	<b>5,964,407</b>	<b>0</b>	<b>(310,948)</b>	<b>0</b>
<b><i>Total Fund Balances (Deficit)</i></b>	<b>\$11,171,311</b>	<b>\$2,997,598</b>	<b>(\$310,948)</b>	<b>\$8,258,713</b>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2015

Fund Balances	Developmental Disabilities Board	Debt Service	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Unclaimed monies	\$0	\$0	\$0	\$564,542
<b><i>Restricted for</i></b>				
County Courts	0	0	5,342,614	5,342,614
Home Improvement	0	0	3,741,660	3,741,660
Public Safety	0	0	3,419,095	3,419,095
Public Health and Welfare	0	0	8,742,559	8,742,559
Developmental Disability Services	29,950,103	0	0	29,950,103
Criminal and Administrative Justice	0	0	0	2,997,598
Youth Benefit Services	0	0	0	8,258,713
Street Maintenance	0	0	4,256,209	4,256,209
Tax Administration	0	0	22,376	420,282
Recorder Equipment	0	0	0	451,231
Capital Improvements	0	0	9,396,972	9,396,972
911 Emergency Phone System	0	0	1,422,584	1,422,584
Law Library	0	0	214,263	214,263
Dog and Kennel	0	0	380,209	380,209
Title Certificate Administration	0	0	0	1,269,450
<b><i>Total Restricted</i></b>	<b>29,950,103</b>	<b>0</b>	<b>36,938,541</b>	<b>80,263,542</b>
<b><i>Committed for</i></b>				
Facilities Management	0	0	0	145,014
County Courts	0	0	0	75,446
Public Health and Welfare	0	0	0	37,564
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,024</b>
<b><i>Assigned to</i></b>				
Building Regulations	0	0	0	2,265,751
<b><i>Unassigned (Deficit)</i></b>	<b>0</b>	<b>(1,190,921)</b>	<b>(195)</b>	<b>4,462,343</b>
<b><i>Total Fund Balances (Deficit)</i></b>	<b>\$29,950,103</b>	<b>(\$1,190,921)</b>	<b>\$36,938,346</b>	<b>\$87,814,202</b>

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

**Note 6 - Deposits and Investments**

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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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**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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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, \$22,408,336 of the County's bank balance of \$25,996,839 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, 2015, the County's board of developmental disabilities special revenue fund had a balance of \$297,499 with NEON, a jointly governed organization (See Note 23). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

**Mahoning County, Ohio**  
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**Investments**

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's	Percent of Total Investments
Federal Home Loan Bank Bonds	\$24,490,476	Less than five years	AA+	26.16 %
Federal National Mortgage Association Bonds	24,489,742	Less than five years	AA+	26.16
Federal Home Loan Mortgage Corporation Bonds	20,370,491	Less than five years	AA+	21.76
Federal Farm Credit Bonds	20,223,315	Less than five years	AA+	21.60
JP Morgan Securities LLC	1,044,960	Less than one year	AA+	1.12
United States Treasury Notes	1,982,740	Less than three years	AA+	2.12
STAR Ohio	1,025,381	Average of 49.4 days	AAAm	NA
Total Portfolio	<u>\$93,627,105</u>			

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

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

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

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes were levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was \$13.70 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2015 property tax receipts were based are as follows:

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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Real Estate	
Residential/Agricultural	\$2,899,755,880
Other Real Estate	880,861,940
Tangible Personal Property	
Public Utility	<u>224,785,320</u>
Total	<u><u>\$4,005,403,140</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Note 8 - Permissive Sales and Use Tax**

The County has levied a 1 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. In November of 2014, the voters passed by 51 percent of the vote, the renewal of the May 2010 ½ percent sales tax levy, along with a ¼ percent sales tax commencing on April 1<sup>st</sup>, 2015. Both sales tax levies are for the purpose of providing criminal and administrative justice services of the Sheriff, Coroner, Prosecutor and 9-1-1 for a five year period of time.

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

**Note 9 - Contingent Liabilities**

***Grants***

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

***Litigation***

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

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**Note 10 - Receivables**

Receivables at December 31, 2015, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues.

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

Special assessments expected to be collected in more than one year amount to \$28,792 in the debt service fund, \$438,270 in the 911 operations special revenue fund, \$62,388 in the water enterprise fund and \$336,938 in the sewer enterprise fund. At December 31, 2015 the amount of delinquent special assessments was \$295,278.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i><b>Governmental Activities</b></i>	
<b>General Fund</b>	
Local Government	\$1,403,218
Homestead and Rollback	985,593
Casino Revenues	707,448
Special Elections	160,016
State of Ohio	143,046
<i>Total General Fund</i>	3,399,321
<b>Special Revenue Funds</b>	
<i>Major</i>	
Criminal and Administrative Justice	86,430
Department of Human Services	1,924
Children Services Board	435,439
Developmental Disabilities Board	1,810,194
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	5,328,052
Board of Mental Health	336,088
911 Operations	25,955
Grants	4,452,299
Sheriff's Policing Revenue	8,727
<i>Total Special Revenue Funds</i>	12,485,108
<b>Major Debt Service Fund</b>	
Debt Service	288,556
<b>NonMajor Capital Projects Fund</b>	
Roads and Bridges	289,061
<i>Total Governmental Activities</i>	\$16,462,046

At December 31, 2015 the County had an intergovernmental receivable of \$1,904,799 in the sewer enterprise fund for charges to various cities.

**Mahoning County, Ohio**  
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**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$1,079,362	\$37,000	(\$37,008)	\$1,079,354
Construction in progress	8,769,859	10,712,181	(7,801,026)	11,681,014
Total capital assets not being depreciated	9,849,221	10,749,181	(7,838,034)	12,760,368
Capital assets being depreciated				
Buildings, structures and improvements	93,359,880	58,777	(5,100)	93,413,557
Furniture, fixtures and equipment	20,720,692	507,160	(522,328)	20,705,524
Vehicles	11,762,493	503,854	(699,208)	11,567,139
Infrastructure	125,911,600	8,337,166	0	134,248,766
Total capital assets being depreciated	251,754,665	9,406,957	(1,226,636)	259,934,986
Accumulated depreciation				
Buildings, structures and improvements	(39,697,288)	(3,124,900)	21	(42,822,167)
Furniture, fixtures and equipment	(13,256,593)	(2,281,988)	416,361	(15,122,220)
Vehicles	(8,141,275)	(870,733)	683,559	(8,328,449)
Infrastructure	(53,823,724)	(4,532,551)	0	(58,356,275)
Total accumulated depreciation	(114,918,880)	(10,810,172) *	1,099,941	(124,629,111)
Capital assets being depreciated, net	136,835,785	(1,403,215)	(126,695)	135,305,875
Governmental activities capital assets, net	\$146,685,006	\$9,345,966	(\$7,964,729)	\$148,066,243

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

General Government:	
Legislative and Executive	\$1,625,105
Judicial	564,460
Public Safety	1,880,107
Public Works	4,909,396
Public Health and Welfare	741,855
Human Services	1,089,249
Total	\$10,810,172

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	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b>Business type activities:</b>				
Capital assets not being depreciated				
Land	\$367,852	\$174,859	\$0	\$542,711
Construction in progress	7,054,023	1,553,807	(4,977,769)	3,630,061
Total capital assets not being depreciated	7,421,875	1,728,666	(4,977,769)	4,172,772
Capital assets being depreciated				
Buildings, structures and improvements	15,275,984	70,790	0	15,346,774
Utility plant in service	51,934,943	2,439,768	0	54,374,711
Infrastructure	117,158,396	2,853,436	(23,085)	119,988,747
Furniture, fixtures and equipment	1,056,835	26,899	0	1,083,734
Vehicles	1,809,390	230,545	(55,056)	1,984,879
Total capital assets being depreciated	187,235,548	5,621,438	(78,141)	192,778,845
Accumulated depreciation				
Buildings, structures and improvements	(9,566,921)	(378,842)	0	(9,945,763)
Utility plant in service	(32,872,210)	(950,993)	0	(33,823,203)
Infrastructure	(59,738,427)	(2,299,365)	0	(62,037,792)
Furniture, fixtures and equipment	(705,907)	(72,611)	0	(778,518)
Vehicles	(1,342,395)	(96,854)	55,056	(1,384,193)
Total accumulated depreciation	(104,225,860)	(3,798,665)	55,056	(107,969,469)
Capital assets being depreciated, net	83,009,688	1,822,773	(23,085)	84,809,376
Business type activities capital assets, net	\$90,431,563	\$3,551,439	(\$5,000,854)	\$88,982,148

**Note 12 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2015, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	513,947,991
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

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

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

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(stop loss) policy covers annual claims in excess of \$150,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$2,349,861 have been accrued as a liability based on a review of January 2015 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 2014 and 2015 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2014	\$1,293,859	\$19,793,612	\$18,881,955	\$2,205,516
2015	2,205,516	22,395,841	22,251,496	2,349,861

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2015 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 2015. The minimum premium portion of intergovernmental payable is \$285,615 and the actual claim costs are \$616,840. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,080,874 have been accrued as a liability at December 31, 2015, 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, 2015, 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 2014 and 2015 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2014	\$1,958,132	\$331,894	\$588,485	\$480,186	\$2,181,727
2015	2,181,727	368,299	815,353	346,201	2,080,874

**Note 13 – Shared Risk Pool**

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

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

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CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2015 was \$758,749.

#### **Note 14 – Defined Benefit Pension Plans**

##### ***Net Pension Liability***

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

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

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

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

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

##### ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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	State and Local	Law Enforcement
<b>2015 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
<b>2015 Actual Contribution Rates</b>		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

\*\* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, which is set by OPERS' Board with no Statutory maximum rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$8,221,744 for 2015. Of this amount, \$552,624 is reported as an intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

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

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The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$90,918 for 2015. Of this amount \$4,897 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability Prior Measurement Date	0.54228565%	0.00696685%	
Proportion of the Net Pension Liability Current Measurement Date	<u>0.54228565%</u>	<u>0.00662730%</u>	
Change in Proportionate Share	<u>0.00000000%</u>	<u>-0.00033955%</u>	
Proportionate Share of the Net Pension Liability	\$65,405,710	\$1,831,592	\$67,237,302
Pension Expense	\$7,135,548	\$63,874	\$7,199,422

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$3,489,851	\$83,498	\$3,573,349
County contributions subsequent to the measurement date	<u>8,219,027</u>	<u>53,758</u>	<u>8,272,785</u>
Total Deferred Outflows of Resources	<u>\$11,708,878</u>	<u>\$137,256</u>	<u>\$11,846,134</u>
<b>Deferred Inflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$1,149,049	\$131,726	\$1,280,775
Difference between County contributions and proportionate share of contributions	<u>0</u>	<u>77,660</u>	<u>77,660</u>
Total Deferred Inflows of Resources	<u>\$1,149,049</u>	<u>\$209,386</u>	<u>\$1,358,435</u>

\$8,272,785 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2016	\$342,287	(\$29,726)	\$312,561
2017	342,287	(29,726)	312,561
2018	783,764	(29,726)	754,038
2019	<u>872,464</u>	<u>(36,710)</u>	<u>835,754</u>
Total	<u>\$2,340,802</u>	<u>(\$125,888)</u>	<u>\$2,214,914</u>

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***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
<b>Total</b>	<b>100.00 %</b>	<b>5.28 %</b>

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

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$120,327,763	\$65,405,710	\$19,148,106

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Nominal Rate of Return *</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

\* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

**Discount Rate** The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$2,544,219	\$1,831,592	\$1,228,959

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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**Note 15– Postemployment Benefits**

***Ohio Public Employees Retirement System***

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014 and 2013 was \$1,372,712, \$1,378,347 and \$668,413, respectively. For 2015, 96.99 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

***State Teachers Retirement System***

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

**Funding Policy** – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$7,242 and \$7,322 respectively. The full amount has been contributed for 2015, 2014 and 2013.

**Note 16 - Compensated Absences**

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

**Note 17 – Notes Payable**

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

	Outstanding 12/31/2014	Issued	Retired	Outstanding 12/31/2015
<b>Governmental Activities</b>				
Various Purpose Bond Anticipation Notes - 2015	\$0	\$1,925,000	\$0	\$1,925,000
Premium on Bond Anticipation Notes - 2015	0	17,457	(4,365)	13,092
Sales Tax Anticipation Notes	6,100,000	0	(1,225,000)	4,875,000
Premium on Sales Tax Anticipation Notes	108,388	0	(18,242)	90,146
<b>Total Governmental Activities</b>	<b>\$6,208,388</b>	<b>\$1,942,457</b>	<b>(\$1,247,607)</b>	<b>\$6,903,238</b>

**Mahoning County, Ohio**  
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	Outstanding 12/31/14	Issued	Retired	Outstanding 12/31/15
<b>Business Type Activities</b>				
<b>General Obligation Notes</b>				
<b>Sewer Fund</b>				
South Milton Water Project - 2015	\$0	\$575,000	\$0	\$575,000
Premium on South Milton Water Project	0	3,966	(991)	2,975
Waste Water Treatment Plant - 2015	0	2,430,000	0	2,430,000
Premium on Waste Water Treatment Plant	0	22,657	(5,664)	16,993
South Milton Water Project - 2014	570,000	0	(570,000)	0
Premium on South Milton Water Project	3,821	0	(3,821)	0
<b>Total Sewer Fund</b>	<b>573,821</b>	<b>3,031,623</b>	<b>(580,476)</b>	<b>3,024,968</b>
<b>Water Fund</b>				
South Milton Water Project - 2015	0	390,000	0	390,000
Premium on South Milton Water Project	0	1,081	(270)	811
South Milton Water Project - 2014	385,000	0	(385,000)	0
Premium on South Milton Water Project	2,581	0	(2,581)	0
<b>Total Water Fund</b>	<b>387,581</b>	<b>391,081</b>	<b>(387,851)</b>	<b>390,811</b>
<i>Total General Obligation Notes</i>	<u><u>\$961,402</u></u>	<u><u>\$3,422,704</u></u>	<u><u>(\$968,327)</u></u>	<u><u>\$3,415,779</u></u>

During 2015, the County issued \$965,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 1.50 percent and will mature September 27, 2016. As of December 31, 2015 all proceeds have been spent.

During 2015, the County issued \$2,430,000 in bond anticipation notes for the sewer enterprise fund for the Waste Water Treatment Plant. The notes were issued with an interest rate of 1.50 percent and will mature September 27, 2016. As of December 31, 2015 all proceeds have been spent.

In prior years, the County issued sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$1,225,000 in sales tax anticipation notes during 2015. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2016	\$1,025,000	\$110,413	\$1,135,413
2017	935,000	86,113	1,021,113
2018	945,000	64,262	1,009,262
2019	655,000	42,463	697,463
2020	665,000	28,488	693,488
2021-2022	650,000	20,424	670,424
<b>Total</b>	<u><u>\$4,875,000</u></u>	<u><u>\$352,163</u></u>	<u><u>\$5,227,163</u></u>

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

**Mahoning County, Ohio**  
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**Note 18 - Related Party Transactions**

During 2015, 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 2015, MASCO reported \$260,456 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 \$4,525,281 during 2015.

**Note 19 - Long Term Debt**

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Various Purpose - 2014	2.00 - 4.00 %	\$5,020,000	2034
Various Purpose Refunding - 2013	1.50 - 3.00	6,021,146	2023
Various Purpose - 2011	1.00 - 4.50	6,790,000	2031
Various Purpose - 2010	1.25 - 6.75	14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Various Purpose - 2008	3.00 - 5.75	5,860,000	2028
Various Purpose - 2007	4.00 - 5.75	800,000	2027
Various Purpose - 2006	3.75 - 5.00	12,250,000	2031
Internal Service - 2011	1.75 - 6.00	4,080,000	2031
<i>OPWC Loan:</i>			
Bailey Road Rehab - 2009	0.00	485,061	2019
Mill and Fill - 2011	0.00	262,665	2021
Division Street Bridge Replacement - 2015	0.00	N/A	N/A
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2032
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
<b>Business-Type Activities</b>			
<i>Revenue Bonds:</i>			
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2035
<i>General Obligation Bond:</i>			
Water System Improvement - 2008	Various	1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375	125,000	2035
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension	4.00 - 5.25	50,000	2027
<i>OWDA Loans:</i>			
Petersburg Waterline Extension	0.00	214,509	2030
Meander - 1977	5.50	6,408,777	2017
North Lima Sewer - 1999	0.73	3,600,540	2021
Campbell Wastewater Treatment Plant - 1998	2.20	64,986	2018
Campbell Wastewater Treatment Plant - 1998	2.20	340,446	2018
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<i>OPWC Loans:</i>			
Woodside Lake	0.00 %	\$885,000	2015
Sewer Rehab - 1996	0.00	885,000	2015
Pallotta Pump Station - 1996	0.00	70,239	2015
Axe Factory/Bears Den and Kirkmere - 1996	0.00	490,000	2015
Pump Station Standby - 1996	0.00	131,203	2015
Sherwood Forest Plant - 1998	0.00	288,950	2018
Sherwood Forest Rehab - 1997	0.00	488,089	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab - 2008	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
SR 46 Niles - 2012	0.00	60,393	2032
Riblett Road - 2009	0.00	492,276	2033
Meander Wastewater Grit Removal - 2009	0.00	1,195,194	2030
Poland Interceptor - 2009	0.00	458,129	2029
Lipkey Road Sanitary Sewer - 2013	0.00	299,361	2035
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	304,001	n/a
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Jackson Milton Water Meter Rehab - 2008	0.00	206,785	2029
Craig Beach Rehab - 2009	0.00	279,948	2029
Mahoning Avenue Waterline Replacement - 2014	0.00	100,366	n/a
Bailey Road Emergency Tie-In to Lordstown Water - 2015	0.00	10,539	n/a

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

	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2014	\$5,020,000	\$0	(\$225,000)	\$4,795,000	\$415,000
Premium on Various Purpose - 2014	120,496	0	(6,101)	114,395	0
<b>Total Various Purpose - 2013</b>	<b>5,140,496</b>	<b>0</b>	<b>(231,101)</b>	<b>4,909,395</b>	<b>415,000</b>
Various Purpose Refunding - 2013	4,909,999	0	(855,000)	4,054,999	565,000
Premium on Various Purpose Refunding - 2013	63,742	0	(7,216)	56,526	0
<b>Total Various Purpose - 2013</b>	<b>4,973,741</b>	<b>0</b>	<b>(862,216)</b>	<b>4,111,525</b>	<b>565,000</b>
Various Purpose - 2011	5,490,000	0	(450,000)	5,040,000	450,000
Premium on Various Purpose - 2011	72,172	0	(4,266)	67,906	0
<b>Total Various Purpose - 2011</b>	<b>5,562,172</b>	<b>0</b>	<b>(454,266)</b>	<b>5,107,906</b>	<b>450,000</b>
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	1,405,000	0	(215,000)	1,190,000	220,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	1,595,000	0	(275,000)	1,320,000	275,000
Taxable Series 2010 B Term	4,580,000	0	0	4,580,000	0
Premium on Various Purpose - 2010	119,712	0	(5,723)	113,989	0
<b>Total Various Purpose - 2010</b>	<b>12,459,712</b>	<b>0</b>	<b>(495,723)</b>	<b>11,963,989</b>	<b>495,000</b>
Various Purpose - 2009	2,070,000	0	(200,000)	1,870,000	205,000
Various Purpose - 2008	3,545,000	0	(575,000)	2,970,000	595,000
Various Purpose - 2007	597,649	0	(32,941)	564,708	32,941
Premium on Various Purpose - 2007	15,546	0	(1,203)	14,343	0
<b>Total Various Purpose - 2007</b>	<b>\$613,195</b>	<b>\$0</b>	<b>(\$34,144)</b>	<b>\$579,051</b>	<b>\$32,941</b>

**Mahoning County, Ohio**  
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For the Year Ended December 31, 2015

	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15	Amounts Due in One Year
<b>Governmental Activities continued</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2006	\$7,125,000	\$0	(\$580,000)	\$6,545,000	\$600,000
Premium on Various Purpose - 2006	150,103	0	(8,829)	141,274	0
<b>Total Various Purpose - 2006</b>	<b>7,275,103</b>	<b>0</b>	<b>(588,829)</b>	<b>6,686,274</b>	<b>600,000</b>
Internal Service Fund - 2011					
Internal Service Bond	3,640,000	0	(155,000)	3,485,000	160,000
Internal Service Premium	61,399	0	(3,629)	57,770	0
<b>Total Internal Service Fund - 2011</b>	<b>3,701,399</b>	<b>0</b>	<b>(158,629)</b>	<b>3,542,770</b>	<b>160,000</b>
<i>Total General Obligation Bonds</i>	<u>45,340,818</u>	<u>0</u>	<u>(3,599,908)</u>	<u>41,740,910</u>	<u>3,517,941</u>
<b>OPWC Loans</b>					
Bailey Road Rehab - 2009	194,025	0	(48,506)	145,519	48,506
Mill and Fill - 2011	183,865	0	(26,266)	157,599	26,266
Division Street Bridge Replacement - 2015	0	74,272	0	74,272	0
Road and Bridge Upgrade Phase II - 2015	0	1,266,880	0	1,266,880	39,590
<b>Total OPWC Loans</b>	<b>377,890</b>	<b>1,341,152</b>	<b>(74,772)</b>	<b>1,644,270</b>	<b>114,362</b>
<b>Other Long-Term Obligations</b>					
Net Pension Liability					
OPERS	59,217,898	1,368,444	0	60,586,342	0
STRS	1,694,577	137,015	0	1,831,592	0
<i>Total Net Pension Liability</i>	<u>60,912,475</u>	<u>1,505,459</u>	<u>0</u>	<u>62,417,934</u>	<u>0</u>
Long-Term Note - West Branch Reservoir	142,480	0	(46,119)	96,361	47,480
Claims Payable	1,366,374	913,013	(815,353)	1,464,034	914,393
Capital Lease	175,830	0	(154,855)	20,975	20,975
Compensated Absences	9,115,712	3,104,837	(2,902,195)	9,318,354	2,954,326
<i>Total Other Long-Term Obligations</i>	<u>71,712,871</u>	<u>5,523,309</u>	<u>(3,918,522)</u>	<u>73,317,658</u>	<u>3,937,174</u>
<i>Total Governmental Activities</i>	<u>\$117,431,579</u>	<u>\$6,864,461</u>	<u>(\$7,593,202)</u>	<u>\$116,702,838</u>	<u>\$7,569,477</u>
	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>Revenue Bond</b>					
Various Water Bonds - 2008	\$3,070,300	\$0	(\$39,800)	\$3,030,500	\$41,700
Various Sewer Bonds - 2008	4,204,800	0	(55,000)	4,149,800	57,200
Various Sewer Bonds - 2009	2,364,500	0	(31,000)	2,333,500	32,300
Various Sewer Bonds - 2010 Serial	6,315,020	0	(955,000)	5,360,020	935,000
Various Sewer Bonds - 2010 Term	4,885,000	0	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	37,773	0	(1,806)	35,967	0
<i>Total Revenue Bonds</i>	<u>20,877,393</u>	<u>0</u>	<u>(1,082,606)</u>	<u>19,794,787</u>	<u>1,066,200</u>
<b>General Obligation Bonds</b>					
Water Fund					
Water System Improvement - 2008	1,130,000	0	(35,000)	1,095,000	35,000
Water System Improvement - 2010 Serial	30,000	0	(5,000)	25,000	5,000
Water System Improvement - 2010 Term	75,000	0	0	75,000	0
Premium on Water System Improvement - 2010	2,428	0	(116)	2,312	0
<i>Total General Obligation Bonds</i>	<u>\$1,237,428</u>	<u>\$0</u>	<u>(\$40,116)</u>	<u>\$1,197,312</u>	<u>\$40,000</u>

**Mahoning County, Ohio**  
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	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15	Amounts Due in One Year
<b>Business Type Activities continued</b>					
Canfield Sewer Extension	\$37,351	\$0	(\$2,059)	\$35,292	\$2,059
Premium on Canfield Sewer Extension	971	0	(75)	896	0
<i>Total Special Assessment Bonds</i>	<u>38,322</u>	<u>0</u>	<u>(2,134)</u>	<u>36,188</u>	<u>2,059</u>
<b>OWDA Loans</b>					
Water					
Petersburg Waterline Extension	166,245	0	(10,725)	155,520	10,726
Sewer Fund					
Meander	737,681	0	(358,823)	378,858	378,858
North Lima Sewer	1,091,996	0	(178,700)	913,296	180,007
Campbell Wastewater Treatment Plant	11,649	0	(3,798)	7,851	3,882
Campbell Wastewater Treatment Plant	70,815	0	(19,683)	51,132	20,118
Campbell Wastewater Treatment Plant	38,988	0	(6,377)	32,611	6,677
Diehl Lake	285,188	0	(33,717)	251,471	34,956
<i>Total OWDA Loans</i>	<u>2,402,562</u>	<u>0</u>	<u>(611,823)</u>	<u>1,790,739</u>	<u>635,224</u>
<b>OPWC Loans</b>					
Sewer Fund					
Woodside Lake	7,199	0	(7,199)	0	0
Sewer Rehab	44,250	0	(44,250)	0	0
Pallotta Pump Station	3,512	0	(3,512)	0	0
Axe Factory/Bears Den and Kirkmere	24,500	0	(24,500)	0	0
Pump Station Standby	6,560	0	(6,560)	0	0
Sherwood Forest Plant	43,343	0	(14,447)	28,896	14,448
Sherwood Forest Rehab	48,810	0	(24,404)	24,406	24,406
Penny Lane	37,893	0	(15,157)	22,736	15,157
Palmyra Wastewater Treatment Plant Elimination	91,831	0	(10,203)	81,628	10,204
Facility Power Correction and Security Rehab	153,164	0	(10,210)	142,954	10,211
US 224 and SR 45 Sanitary Sewer	406,050	0	(29,004)	377,046	29,003
SR 46 Niles	51,798	0	(3,047)	48,751	3,047
Riblett Road	443,048	0	(24,614)	418,434	24,614
Meander Wastewater Grit Removal	926,275	0	(59,760)	866,515	59,760
Poland Interceptor	343,598	0	(22,906)	320,692	22,907
Lipkey Road Sanitary Sewer	275,089	24,272	(7,485)	291,876	14,968
New Middletown Sanitary Sewer & Pump Station	302,656	1,345	0	304,001	0
New Middletown Waste Water Treatment Plant Grit Removal System	507,000	0	(26,000)	481,000	26,000
Water Fund					
Jackson Milton Water Meter Rehab	155,089	0	(10,339)	144,750	10,340
Craig Beach Rehab	209,958	0	(13,998)	195,960	13,997
Mahoning Avenue Waterline Replacement	78,510	21,856	0	100,366	0
Bailey Road Tie-In to Lordstown Water	0	10,539	0	10,539	0
<i>Total OPWC Loans</i>	<u>4,160,133</u>	<u>58,012</u>	<u>(357,595)</u>	<u>3,860,550</u>	<u>279,062</u>
<b>Net Pension Liability OPERS:</b>					
Sewer	4,710,515	108,853	0	4,819,368	0
<b>Compensated Absences</b>	<u>924,102</u>	<u>262,358</u>	<u>(221,165)</u>	<u>965,295</u>	<u>264,010</u>
<i>Total Business Type Activities</i>	<u>\$34,350,455</u>	<u>\$429,223</u>	<u>(\$2,315,439)</u>	<u>\$32,464,239</u>	<u>\$2,286,555</u>

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

During 2013, the County defeased a 2004 various purpose general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2015, \$5,810,848 of the defeased bonds are still outstanding.

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

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

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

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

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

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

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

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

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

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Year	Issue			
	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
2026	\$405,000	\$0	\$0	\$0
2028	0	440,000	0	0
2029	0	455,000	0	0
2031	0	0	495,000	0
2033	0	0	0	535,000
2034	0	0	0	560,000
Total mandatory sinking fund payments	405,000	895,000	495,000	1,095,000
Amount due at stated maturity	420,000	475,000	515,000	585,000
Total	<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.

The County has pledged sewer revenues net of expenditures to repay revenue bonds, OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2049. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the debt issues are expected to require 79 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$30,328,881. Principal and interest paid for the current year and total net revenues were \$2,711,031 and \$3,446,878 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, and grants special revenue funds and the sewer enterprise fund. The County pays obligations related to employee compensation from the fund benefitting from their service. See Note 14 for additional information related to the net pension liability.

**Mahoning County, Ohio**  
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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 Division Street Bridge Replacement, Mahoning Avenue Waterline Replacement, New Middletown Sanitary Sewer and Pump Station and Bailey Road Emergency Tie-In to Lordstown Water are \$74,272, \$100,366, \$304,001 and \$10,539, 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, 2015 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2016	\$3,297,941	\$1,344,872	\$47,480	\$2,843	\$114,362
2017	3,022,647	1,250,339	48,881	1,443	153,952
2018	2,467,647	1,158,835	0	0	153,953
2019	2,522,353	1,086,270	0	0	105,446
2020	2,517,353	1,009,649	0	0	105,446
2021 - 2024	11,299,118	3,715,751	0	0	422,169
2026 - 2030	7,082,648	1,659,259	0	0	395,900
2031 - 2035	3,015,000	322,751	0	0	118,770
Total	<u>\$35,224,707</u>	<u>\$11,547,726</u>	<u>\$96,361</u>	<u>\$4,286</u>	<u>\$1,569,998</u>

**Mahoning County, Ohio**  
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Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2016	\$220,000	\$339,858	(\$152,937)	\$406,921
2017	230,000	333,038	(149,867)	413,171
2018	235,000	324,988	(146,244)	413,744
2019	245,000	315,588	(142,014)	418,574
2020	260,000	305,053	(137,274)	427,779
2021 - 2025	1,485,000	1,319,960	(593,984)	2,210,976
2026 - 2030	1,970,000	834,355	(375,459)	2,428,896
2031 - 2035	1,305,000	275,061	(123,777)	1,456,284
Total	\$5,950,000	\$4,047,901	(\$1,821,556)	\$8,176,345

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$1,066,200	\$787,882	\$40,000	\$66,121	\$2,059	\$1,910
2017	1,097,000	758,728	45,000	64,509	2,353	1,807
2018	1,128,300	728,692	45,000	62,559	2,353	1,689
2019	479,300	695,785	50,000	60,569	2,647	1,571
2020	496,200	679,307	50,000	57,931	2,647	1,439
2021 - 2025	2,699,300	3,109,492	295,000	245,694	15,881	4,895
2026 - 2030	3,298,400	2,512,364	375,000	155,130	7,352	643
2031 - 2035	4,059,400	1,746,423	295,000	36,263	0	0
2036 - 2040	1,699,100	1,054,716	0	0	0	0
2041 - 2045	2,109,100	645,100	0	0	0	0
2046 - 2049	1,626,520	155,367	0	0	0	0
Total	\$19,758,820	\$12,873,856	\$1,195,000	\$748,776	\$35,292	\$13,954

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
	2016	\$635,224	\$38,319
2017	259,808	14,336	247,077
2018	248,716	10,901	225,050
2019	241,323	7,656	225,050
2020	240,402	4,519	225,050
2021 - 2025	116,996	2,321	1,104,838
2026 - 2030	48,270	0	928,892
2031 - 2035	0	0	210,625
Total	\$1,790,739	\$78,052	\$3,445,644

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

The effects of the debt limitations described above at December 31, 2015, are an overall debt margin of \$73,084,823.

***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, 2015, 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 \$195 million at December 31, 2015. The aggregate principal amount payable for the six series issued prior to January 1, 1996 was \$59.8 million.

**Note 20 – Capital Lease**

During prior years, the County entered into capital leases for 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, 2015 are as follows:

	Amounts
Equipment	\$1,064,850
Less: Accumulated Depreciation	(1,064,850)
Current Book Value	\$0

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, 2015.

	Amounts
2016	\$20,975
Less: Amount representing interest	0
Present Value of Minimum Lease Payments	\$20,975

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.

**Mahoning County, Ohio**  
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**Note 21 – Significant Commitments**

***Contractual Commitments***

As of December 31, 2015, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
Marucci & Gaffney Excavating Co., Inc.	\$363,449	\$354,135	\$9,314
The Murphy Contracting Co.	5,665,567	1,740,246	3,925,321
Glaus, Pyle, Schomer, Burns & Dehaven, Inc.	579,857	376,895	202,962
MS Consultants	1,175,105	973,004	202,101
Shelly & Sands Inc.	187,517	171,552	15,965
Mahoning County Courthouse Consultants	46,687	35,678	11,009
CT Consultants Inc.	145,395	121,344	24,051
ASC Group Inc.	29,324	9,925	19,399
AP O'horo Co, Inc.	846,600	0	846,600
Michael Benza & Associates	327,026	279,210	47,816
URS Co.	68,013	66,180	1,833
Evoqua Technology	137,445	6,872	130,573
JM Verostko Inc.	18,000	13,500	4,500
Becdel Controls Inc.	263,877	228,219	35,658
<b>Total</b>	<b>\$9,853,862</b>	<b>\$4,376,760</b>	<b>\$5,477,102</b>

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

Remaining commitment amounts were encumbered at year end.

***Encumbrances***

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

<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$382,397	Mahoning County Sewer	\$2,676,298
Criminal and Administrative Justice	51,586	Mahoning County Water	48,115
Department of Human Services	38,068	<i>Total Enterprise Funds</i>	<u>\$2,724,413</u>
Developmental Disabilities	1,042,901		
Other Governmental Funds	6,518,763	Internal Service Funds	<u>\$43,151</u>
<i>Total Governmental Funds</i>	<u>\$8,033,715</u>		

**Mahoning County, Ohio**  
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For the Year Ended December 31, 2015

**Note 22 – Interfund Transactions**

***Interfund Balances***

Interfund balances at December 31, 2015, 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	\$200,052	\$200,052
Criminal and Administrative Justice	0	180,463	180,463
Department of Human Services	0	54,055	54,055
Children Services Board	0	26,581	26,581
Developmental Disabilities Board	0	227,216	227,216
Other Governmental Funds	246,957	115,661	362,618
<i>Total Governmental Funds</i>	246,957	804,028	1,050,985
Sewer	0	48,858	48,858
<i>Totals</i>	<u>\$246,957</u>	<u>\$852,886</u>	<u>\$1,099,843</u>

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfers To	Transfers From						Totals
	General	Criminal and Administrative Justice	Department of Human Services	Developmental Disabilities Board	Other Governmental Funds	Sewer	
General	\$0	\$0	\$0	\$0	\$239,054	\$0	\$239,054
Criminal and Administrative Justice	19,376,723	0	0	0	0	0	19,376,723
Department of Human Services	842,233	0	0	0	0	0	842,233
Debt Service	0	0	0	0	290,184	0	290,184
Other Governmental Funds	543,443	95,737	1,001,584	211,000	2,804,050	212,000	4,867,814
Water	0	0	0	0	0	615,000	615,000
<i>Totals</i>	<u>\$20,762,399</u>	<u>\$95,737</u>	<u>\$1,001,584</u>	<u>\$211,000</u>	<u>\$3,333,288</u>	<u>\$827,000</u>	<u>\$26,231,008</u>

During the year, the general fund made several transfers to other funds including a transfer to the criminal and administrative justice fund to move initial funding related to earmarked sales tax monies. The general fund also made the transfer to the department of human services special revenue fund and other governmental funds for local match. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The department of human services fund made transfers to the children services board fund for Title XX transfers. The Mahoning County board of developmental disabilities fund made transfers to other governmental funds for building repairs and for future capital additions and renovations for the respective departments. Other governmental funds transfers to the general fund are from the court funds and they were approved by the courts. There were also various transfers which occurred throughout the year to close completed

**Mahoning County, Ohio**  
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and inactive projects and grants to their original source of funding; various transfers were also made to move shared costs to the appropriate fund. The sewer fund transfers to the other governmental funds were for support for current year expenditures and the transfers to the water fund were for shared costs and local match.

**Note 23 - Jointly Governed Organizations**

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

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$1,102,333 to the Western Reserve Port Authority in 2015. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

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

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

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

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

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***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 \$50,882 in 2015. 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 2015, \$530,300 in payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

**Note 24 – Change in Accounting Principle and Restatement of Net Position**

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68". GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

The implementation of this pronouncement had the following effect on net position as reported at December 31, 2014:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2014	\$194,410,650	\$84,184,486
Adjustments:		
Net Pension Liability	(60,912,475)	(4,710,515)
Deferred Outflow	16,314	0
Deferred Outflow - Payments Subsequent to Measurement Date	7,467,933	589,404
Deferred Inflow	(313,504)	0
Restated Net Position December 31, 2014	\$140,668,918	\$80,063,375

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

	Water	Sewer	Total Enterprise
Net Position December 31, 2014	\$7,544,675	\$76,554,072	\$84,098,747
Adjustments:			
Net Pension Liability	0	(4,710,515)	(4,710,515)
Deferred Outflow - Payments Subsequent to Measurement Date	0	589,404	589,404
Restated Net Position December 31, 2014	<u>\$7,544,675</u>	<u>\$72,432,961</u>	<u>\$79,977,636</u>

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

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

*Summary of Significant Accounting Policies*

*Nature of Activities*

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

*Program Services*

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

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

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

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

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

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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*Method of Accounting*

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

*Estimates*

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

*Basis of Presentation*

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

*Cash and Cash Equivalents*

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

*Investments*

MASCO has adopted ASC No.958 "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under ASC No.958, investments with readily determinable fair values are reported at their fair value in the Statements of Financial Position. Unrealized gains and losses are included in the change in net position. Market value at the end of the year is based on the quoted stock exchange values. Investments are also composed of certificates of deposit with maturities of greater than three months. Investments are stated at cost which approximates fair value.

*Accounts Receivable*

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

*Inventory*

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

*Capital Assets*

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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*Restriction Policy*

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

*Income Taxes*

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

*Expense Allocations*

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

*Investments*

Investments consisted of shares in various mutual funds with a market value of \$277,952 in 2015. Earnings on the investments and cash accounts in 2015 consist of \$2,856 in unrealized loss and \$8,764 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

*Equipment*

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$129,780 and accumulated depreciation of \$118,748 with an ending net value of \$11,032 at December 31, 2015. Depreciation expense amounted to \$8,826 for 2015.

*In-Kind*

Mahoning County estimated in-kind contributions to MASCO it has furnished for rent, utilities, wages and fringe benefits. The calculation was determined to be \$222,429. The amounts have not been recorded in the financial statements because the calculation is based on a calendar year and MASCO's financial statements are based on a fiscal year.

*Internal and Board Restrictions*

MASCO has an internal restriction on a cash account in the amount of \$29,002 in 2015 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

**Note 26 – Mahoning County Land Reutilization Corporation (MCLRC)**

*Summary of Significant Accounting Policies*

*Nature of Activities*

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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*Method of Accounting*

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

*Basis of Presentation*

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

*Cash and Cash Equivalents*

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

*Prepaid Items*

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

*Assets Held for Resale*

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price or estimated fair market value at the date of donation plus any costs of maintenance, rehabilitation, or demolition of structures on the properties for an amount no to exceed the net realizable value of each property. The Corporation holds the properties until the home is either sold to a new homeowner or an individual who will reuse the property.

*Capital Assets*

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

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

*Accrued Liabilities and Long-Term Obligations*

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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*Compensated Absences*

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

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

*Equipment*

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$4,815 and accumulated depreciation of \$2,413 with an ending net value of \$2,402 at December 31, 2015. Depreciation expense amounted to \$964 for 2015.

*Line of Credit*

MCLRC has a revolving line of credit with an outstanding balance of \$300,000 at December 31, 2015.

*Long-Term Obligations*

MCLRC has a long-term obligation consisting of accrued compensated absences of \$21,279 at December 31, 2015.

**Note 27 – Subsequent Events**

On March 15, 2016 the Mahoning County voters approved a 1.0 mill property tax for senior citizens.

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## Required Supplementary Information

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

	2014	2013
County's Proportion of the Net Pension Liability	0.54228565%	0.54228565%
County's Proportionate Share of the Net Pension Liability	\$65,405,710	\$63,928,413
County's Covered-Employee Payroll	\$63,353,929	\$61,879,075
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	103.24%	103.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

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

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

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00662730%	0.00696685%	0.00696685%
County's Proportionate Share of the Net Pension Liability	\$1,831,592	\$1,694,577	\$2,018,571
County's Covered-Employee Payroll	\$649,414	\$692,145	\$732,231
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	282.04%	244.83%	275.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$8,221,744	\$7,999,052	\$8,428,233
Contributions in Relation to the Contractually Required Contribution	<u>(8,221,744)</u>	<u>(7,999,052)</u>	<u>(8,428,233)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$65,030,756	\$63,353,929	\$61,879,075
Contributions as a Percentage of Covered-Employee Payroll	12.64%	12.63%	13.62%

(1) Information prior to 2013 is not available.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$90,918	\$94,142	\$95,190	\$96,238
Contributions in Relation to the Contractually Required Contribution	<u>(90,918)</u>	<u>(94,142)</u>	<u>(95,190)</u>	<u>(96,238)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
School District Covered-Employee Payroll	\$649,414	\$692,145	\$732,231	\$740,292
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.60%	13.00%	13.00%

2011	2010	2009	2008	2007	2006
\$94,557	\$103,290	\$117,941	\$115,115	\$109,348	\$134,722
(94,557)	(103,290)	(117,941)	(115,115)	(109,348)	(134,722)
\$0	\$0	\$0	\$0	\$0	\$0
\$727,362	\$794,538	\$907,238	\$885,500	\$841,138	\$1,036,323
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Combining and Individual Fund Statements and Schedules**

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

***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 intergovernmental revenue restricted in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

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

**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. This fund did not have any budgetary activity in 2015, therefore, budgetary information is not provided.

**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. This fund did not have any budgetary activity in 2015, therefore, budgetary information is not provided.

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

**Swanston Donations Fund** – To account for and report donations for the Swanston Children's Home. This fund is included with the general fund for GAAP reporting as it does not have a revenue source. This fund did not have any budgetary activity in 2015, therefore, budgetary information is not provided.

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

### *Nonmajor Capital Projects Funds*

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

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

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

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2015*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$25,543,583	\$12,809,607	\$38,353,190
Cash and Cash Equivalents In Segregated Accounts	3,883	0	3,883
Accounts Receivable	689,836	0	689,836
Intergovernmental Receivable	10,151,121	289,061	10,440,182
Property Taxes Receivable	4,116,969	0	4,116,969
Special Assessments Receivable	438,270	0	438,270
<i>Total Assets</i>	<u>\$40,943,662</u>	<u>\$13,098,668</u>	<u>\$54,042,330</u>
<b>Liabilities</b>			
Accounts Payable	\$1,259,905	\$338,804	\$1,598,709
Accrued Wages	776,718	0	776,718
Intergovernmental Payable	147,897	0	147,897
Interfund Payable	362,618	0	362,618
Accrued Interest Payable	1,365	8,684	10,049
Notes Payable	368,980	3,354,208	3,723,188
<i>Total Liabilities</i>	<u>2,917,483</u>	<u>3,701,696</u>	<u>6,619,179</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	3,603,175	0	3,603,175
Unavailable Revenue	6,881,630	0	6,881,630
<i>Total Deferred Inflows of Resources</i>	<u>10,484,805</u>	<u>0</u>	<u>10,484,805</u>
<b>Fund Balances</b>			
Restricted	27,541,569	9,396,972	36,938,541
Unassigned (Deficit)	(195)	0	(195)
<i>Total Fund Balances</i>	<u>27,541,374</u>	<u>9,396,972</u>	<u>36,938,346</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$40,943,662</u>	<u>\$13,098,668</u>	<u>\$54,042,330</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2015*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$3,576,380	\$0	\$3,576,380
Intergovernmental	28,125,453	4,984,108	33,109,561
Interest	33,345	130,726	164,071
Fees, Licenses and Permits	8,480,436	0	8,480,436
Fines and Forfeitures	1,134,930	0	1,134,930
Rentals and Royalties	45	0	45
Charges for Services	1,547,761	280	1,548,041
Contributions and Donations	2,666	1,380	4,046
Special Assessments	286,359	0	286,359
Other	1,233,816	334,869	1,568,685
<i>Total Revenues</i>	<u>44,421,191</u>	<u>5,451,363</u>	<u>49,872,554</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	8,513,928	0	8,513,928
Judicial	3,255,587	0	3,255,587
Public Safety	1,992,209	0	1,992,209
Public Works	9,687,423	0	9,687,423
Health	12,005,601	0	12,005,601
Human Services	5,613,293	0	5,613,293
Capital Outlay	0	11,964,135	11,964,135
Debt Service:			
Principal Retirement	676,258	0	676,258
Interest and Fiscal Charges	173,212	53,190	226,402
Issuance Costs	5,693	24,325	30,018
<i>Total Expenditures</i>	<u>41,923,204</u>	<u>12,041,650</u>	<u>53,964,854</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,497,987</u>	<u>(6,590,287)</u>	<u>(4,092,300)</u>
<b>Other Financing Sources (Uses)</b>			
OPWC Loans Issued	0	1,341,152	1,341,152
Transfers In	2,467,011	2,400,803	4,867,814
Transfers Out	(2,575,404)	(757,884)	(3,333,288)
<i>Total Other Financing Sources (Uses)</i>	<u>(108,393)</u>	<u>2,984,071</u>	<u>2,875,678</u>
<i>Net Change in Fund Balances</i>	2,389,594	(3,606,216)	(1,216,622)
<i>Fund Balances Beginning of Year</i>	<u>25,151,780</u>	<u>13,003,188</u>	<u>38,154,968</u>
<i>Fund Balances End of Year</i>	<u><u>\$27,541,374</u></u>	<u><u>\$9,396,972</u></u>	<u><u>\$36,938,346</u></u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2015*

	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,400,521	\$140,226	\$217,531	\$3,265,485
Cash and Cash Equivalents				
In Segregated Accounts	0	0	3,783	0
Accounts Receivable	11,320	0	280,870	0
Intergovernmental Receivable	5,328,052	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$8,739,893</u>	<u>\$140,226</u>	<u>\$502,184</u>	<u>\$3,265,485</u>
<b>Liabilities</b>				
Accounts Payable	\$311,457	\$0	\$0	\$1,686
Accrued Wages	246,043	0	200,082	50,698
Intergovernmental Payable	36,293	0	22,552	5,476
Interfund Payable	43,249	0	52,370	1,503
Accrued Interest Payable	1,365	0	0	0
Notes Payable	368,980	0	0	0
<i>Total Liabilities</i>	<u>1,007,387</u>	<u>0</u>	<u>275,004</u>	<u>59,363</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	3,476,297	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,476,297</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	4,256,209	140,226	227,180	3,206,122
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,256,209</u>	<u>140,226</u>	<u>227,180</u>	<u>3,206,122</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,739,893</u>	<u>\$140,226</u>	<u>\$502,184</u>	<u>\$3,265,485</u>

<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Board of Mental Health</u>	<u>Alcohol and Drug Addiction Board</u>
\$413,924	\$323,639	\$462,389	\$7,022,249	\$0
100	0	0	0	0
275	14,753	179,509	0	0
0	0	0	336,088	0
0	0	0	4,116,969	0
0	0	0	0	0
<u>\$414,299</u>	<u>\$338,392</u>	<u>\$641,898</u>	<u>\$11,475,306</u>	<u>\$0</u>
\$4,574	\$0	\$104,648	\$465,443	\$0
18,735	24,176	24,266	32,537	0
3,065	3,578	39,040	4,883	0
7,716	985	960	1,174	195
0	0	0	0	0
0	0	0	0	0
<u>34,090</u>	<u>28,739</u>	<u>168,914</u>	<u>504,037</u>	<u>195</u>
0	0	0	3,603,175	0
0	0	0	773,600	0
0	0	0	4,376,775	0
380,209	309,653	472,984	6,594,494	0
0	0	0	0	(195)
<u>380,209</u>	<u>309,653</u>	<u>472,984</u>	<u>6,594,494</u>	<u>(195)</u>
<u>\$414,299</u>	<u>\$338,392</u>	<u>\$641,898</u>	<u>\$11,475,306</u>	<u>\$0</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2015*

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	911 Operations
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$78,797	\$501,944	\$301,793	\$1,422,946
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	3,025	14,020	0
Intergovernmental Receivable	0	0	0	25,955
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	438,270
<i>Total Assets</i>	<u>\$78,797</u>	<u>\$504,969</u>	<u>\$315,813</u>	<u>\$1,887,171</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$22,642
Accrued Wages	0	0	0	3,083
Intergovernmental Payable	0	0	0	463
Interfund Payable	0	0	0	129
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,317</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	438,270
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>438,270</u>
<b>Fund Balances</b>				
Restricted	78,797	504,969	315,813	1,422,584
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>78,797</u>	<u>504,969</u>	<u>315,813</u>	<u>1,422,584</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$78,797</u>	<u>\$504,969</u>	<u>\$315,813</u>	<u>\$1,887,171</u>

<u>County Probation Services</u>	<u>Coroner Lab Equipment</u>	<u>County Courts</u>	<u>Grants</u>	<u>Law Library Resources</u>	<u>Geographic Information System</u>
\$1,842,004	\$43,050	\$3,142,312	\$1,155,256	\$205,569	\$87,990
0	0	0	0	0	0
0	0	111,045	0	47,896	0
0	0	0	4,452,299	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,842,004</u>	<u>\$43,050</u>	<u>\$3,253,357</u>	<u>\$5,607,555</u>	<u>\$253,465</u>	<u>\$87,990</u>
\$68	\$0	\$62,417	\$238,722	\$30,021	\$11,695
4,212	0	0	102,336	7,106	16,730
616	0	696	16,985	1,813	1,858
135	0	416	251,081	262	517
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,031</u>	<u>0</u>	<u>63,529</u>	<u>609,124</u>	<u>39,202</u>	<u>30,800</u>
0	0	0	0	0	0
0	0	0	2,193,463	0	0
0	0	0	2,193,463	0	0
1,836,973	43,050	3,189,828	2,804,968	214,263	57,190
0	0	0	0	0	0
<u>1,836,973</u>	<u>43,050</u>	<u>3,189,828</u>	<u>2,804,968</u>	<u>214,263</u>	<u>57,190</u>
<u>\$1,842,004</u>	<u>\$43,050</u>	<u>\$3,253,357</u>	<u>\$5,607,555</u>	<u>\$253,465</u>	<u>\$87,990</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2015*

	Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$842,591	\$204,102	\$22,376	\$291,064
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	16,448	0	0
Intergovernmental Receivable	0	0	0	8,727
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$842,591</u>	<u>\$220,550</u>	<u>\$22,376</u>	<u>\$299,791</u>
<b>Liabilities</b>				
Accounts Payable	\$6,532	\$0	\$0	\$0
Accrued Wages	5,525	6,494	0	34,695
Intergovernmental Payable	829	1,282	0	7,648
Interfund Payable	221	220	0	1,400
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>13,107</u>	<u>7,996</u>	<u>0</u>	<u>43,743</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	829,484	212,554	22,376	256,048
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>829,484</u>	<u>212,554</u>	<u>22,376</u>	<u>256,048</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$842,591</u>	<u>\$220,550</u>	<u>\$22,376</u>	<u>\$299,791</u>

<u>Ohio Peace Officer Training</u>	<u>Sheriff's Office Foreclosure</u>	<u>HAZMAT</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$10,358	\$75,069	\$70,398	\$25,543,583
0	0	0	3,883
0	10,675	0	689,836
0	0	0	10,151,121
0	0	0	4,116,969
0	0	0	438,270
<u>\$10,358</u>	<u>\$85,744</u>	<u>\$70,398</u>	<u>\$40,943,662</u>
\$0	\$0	\$0	\$1,259,905
0	0	0	776,718
820	0	0	147,897
0	85	0	362,618
0	0	0	1,365
0	0	0	368,980
<u>820</u>	<u>85</u>	<u>0</u>	<u>2,917,483</u>
0	0	0	3,603,175
0	0	0	6,881,630
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,484,805</u>
9,538	85,659	70,398	27,541,569
0	0	0	(195)
<u>9,538</u>	<u>85,659</u>	<u>70,398</u>	<u>27,541,374</u>
<u>\$10,358</u>	<u>\$85,744</u>	<u>\$70,398</u>	<u>\$40,943,662</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2015*

	Motor Vehicle Gas Tax	County Engineer
<b>Revenues</b>		
Property Taxes	\$0	\$0
Intergovernmental	10,934,348	0
Interest	31,941	1,404
Fees, Licenses and Permits	25,479	0
Fines and Forfeitures	130,711	0
Rentals and Royalties	45	0
Charges for Services	45,000	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	576,471	0
<i>Total Revenues</i>	<u>11,743,995</u>	<u>1,404</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	9,687,423	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	591,258	0
Interest and Fiscal Charges	169,712	0
Bond Issuance Costs	5,693	0
<i>Total Expenditures</i>	<u>10,454,086</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,289,909</u>	<u>1,404</u>
<b>Other Financing Sources (Uses)</b>		
Transfers In	0	0
Transfers Out	(1,648,806)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,648,806)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(358,897)	1,404
<b>Fund Balances</b>		
<i>Beginning of Year</i>	<u>4,615,106</u>	<u>138,822</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,256,209</u>	<u>\$140,226</u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection
\$0	\$0	\$0	\$0
3,519,859	0	2,000	0
0	0	0	0
679,389	2,324,326	601,464	516,702
0	0	94,110	0
0	0	0	0
0	0	54,687	265,995
700	0	1,966	0
0	0	0	0
75,227	0	1,274	161,929
<u>4,275,175</u>	<u>2,324,326</u>	<u>755,501</u>	<u>944,626</u>
0	1,938,959	0	884,996
0	0	0	0
0	0	0	0
0	0	0	0
0	0	632,010	0
5,613,293	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>5,613,293</u>	<u>1,938,959</u>	<u>632,010</u>	<u>884,996</u>
<u>(1,338,118)</u>	<u>385,367</u>	<u>123,491</u>	<u>59,630</u>
1,401,584	0	0	0
0	(150,000)	(166,976)	0
<u>1,401,584</u>	<u>(150,000)</u>	<u>(166,976)</u>	<u>0</u>
63,466	235,367	(43,485)	59,630
<u>163,714</u>	<u>2,970,755</u>	<u>423,694</u>	<u>250,023</u>
<u>\$227,180</u>	<u>\$3,206,122</u>	<u>\$380,209</u>	<u>\$309,653</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2015*

	Solid Waste Management	Board of Mental Health
<b>Revenues</b>		
Property Taxes	\$0	\$3,576,380
Intergovernmental	0	2,660,160
Interest	0	0
Fees, Licenses and Permits	2,337,416	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	197,824	127,917
<i>Total Revenues</i>	<u>2,535,240</u>	<u>6,364,457</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	0	0
Health	2,418,170	6,006,140
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
Bond Issuance Costs	0	0
<i>Total Expenditures</i>	<u>2,418,170</u>	<u>6,006,140</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>117,070</u>	<u>358,317</u>
<b>Other Financing Sources (Uses)</b>		
Transfers In	0	136,967
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>136,967</u>
<i>Net Change in Fund Balances</i>	117,070	495,284
<i>Fund Balances</i>		
<i>Beginning of Year</i>	<u>355,914</u>	<u>6,099,210</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$472,984</u></u>	<u><u>\$6,594,494</u></u>

Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	132,318
0	7,152	63,224	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	7,152	63,224	132,318
0	0	0	0
0	0	0	25,425
0	0	5,549	0
0	0	0	0
208,199	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
208,199	0	5,549	25,425
(208,199)	7,152	57,675	106,893
217,655	0	0	0
(136,967)	0	0	0
80,688	0	0	0
(127,511)	7,152	57,675	106,893
127,316	71,645	447,294	208,920
(\$195)	\$78,797	\$504,969	\$315,813

(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, 2015*

	911 Operations	County Probation Services	Coroner Lab Equipment
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	513,233	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	8,400
Fines and Forfeitures	0	181,952	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	286,359	0	0
Other	30,045	0	0
<i>Total Revenues</i>	<u>829,637</u>	<u>181,952</u>	<u>8,400</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	93,391	0
Public Safety	382,716	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>382,716</u>	<u>93,391</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>446,921</u>	<u>88,561</u>	<u>8,400</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	(165,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(165,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	446,921	(76,439)	8,400
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<u>975,663</u>	<u>1,913,412</u>	<u>34,650</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,422,584</u></u>	<u><u>\$1,836,973</u></u>	<u><u>\$43,050</u></u>

County Courts	Grants	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0	\$0
55,000	10,428,126	0	0	0
0	0	0	0	0
890,702	1,114	3,960	0	555,314
119,631	0	538,150	0	0
0	0	0	0	0
0	7,993	1,802	0	0
0	0	0	0	0
0	0	0	0	0
0	28,947	32,336	0	0
<u>1,065,333</u>	<u>10,466,180</u>	<u>576,248</u>	<u>0</u>	<u>555,314</u>
0	4,199,987	599,868	460,664	429,454
1,016,070	2,120,701	0	0	0
0	117,770	0	0	0
0	0	0	0	0
0	2,741,082	0	0	0
0	0	0	0	0
0	0	0	85,000	0
0	0	0	3,500	0
0	0	0	0	0
<u>1,016,070</u>	<u>9,179,540</u>	<u>599,868</u>	<u>549,164</u>	<u>429,454</u>
<u>49,263</u>	<u>1,286,640</u>	<u>(23,620)</u>	<u>(549,164)</u>	<u>125,860</u>
0	198,805	0	500,000	0
(90,000)	(217,655)	0	0	0
<u>(90,000)</u>	<u>(18,850)</u>	<u>0</u>	<u>500,000</u>	<u>0</u>
(40,737)	1,267,790	(23,620)	(49,164)	125,860
<u>3,230,565</u>	<u>1,537,178</u>	<u>237,883</u>	<u>106,354</u>	<u>703,624</u>
<u>\$3,189,828</u>	<u>\$2,804,968</u>	<u>\$214,263</u>	<u>\$57,190</u>	<u>\$829,484</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2015*

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	8,727
Interest	0	0	0
Fees, Licenses and Permits	296,139	963	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	1,172,284
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	1,846
<i>Total Revenues</i>	<u>296,139</u>	<u>963</u>	<u>1,182,857</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	296,823	0	1,094,731
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>296,823</u>	<u>0</u>	<u>1,094,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(684)</u>	<u>963</u>	<u>88,126</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(684)	963	88,126
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<u>213,238</u>	<u>21,413</u>	<u>167,922</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$212,554</u>	<u>\$22,376</u>	<u>\$256,048</u>

Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$3,576,380
0	0	4,000	28,125,453
0	0	0	33,345
0	106,750	0	8,480,436
0	0	0	1,134,930
0	0	0	45
0	0	0	1,547,761
0	0	0	2,666
0	0	0	286,359
0	0	0	1,233,816
<u>0</u>	<u>106,750</u>	<u>4,000</u>	<u>44,421,191</u>
0	0	0	8,513,928
0	0	0	3,255,587
13,070	58,259	23,291	1,992,209
0	0	0	9,687,423
0	0	0	12,005,601
0	0	0	5,613,293
0	0	0	676,258
0	0	0	173,212
0	0	0	5,693
<u>13,070</u>	<u>58,259</u>	<u>23,291</u>	<u>41,923,204</u>
<u>(13,070)</u>	<u>48,491</u>	<u>(19,291)</u>	<u>2,497,987</u>
0	0	12,000	2,467,011
0	0	0	(2,575,404)
<u>0</u>	<u>0</u>	<u>12,000</u>	<u>(108,393)</u>
(13,070)	48,491	(7,291)	2,389,594
<u>22,608</u>	<u>37,168</u>	<u>77,689</u>	<u>25,151,780</u>
<u>\$9,538</u>	<u>\$85,659</u>	<u>\$70,398</u>	<u>\$27,541,374</u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2015*

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$326,757	\$12,482,850	\$12,809,607
Intergovernmental Receivable	289,061	0	289,061
<i>Total Assets</i>	<u>\$615,818</u>	<u>\$12,482,850</u>	<u>\$13,098,668</u>
<b>Liabilities</b>			
Accounts Payable	\$7,056	\$331,748	\$338,804
Accrued Interest Payable	0	8,684	8,684
Notes Payable	0	3,354,208	3,354,208
<i>Total Liabilities</i>	7,056	3,694,640	3,701,696
<b>Fund Balances</b>			
Restricted	608,762	8,788,210	9,396,972
<i>Total Liabilities and Fund Balances</i>	<u>\$615,818</u>	<u>\$12,482,850</u>	<u>\$13,098,668</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2015*

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Intergovernmental	\$4,984,108	\$0	\$4,984,108
Interest	8,729	121,997	130,726
Charges for Services	0	280	280
Contributions and Donations	0	1,380	1,380
Other	0	334,869	334,869
<i>Total Revenues</i>	<u>4,992,837</u>	<u>458,526</u>	<u>5,451,363</u>
<b>Expenditures</b>			
Capital Outlay	7,820,523	4,143,612	11,964,135
Debt Service:			
Interest and Fiscal Charges	0	53,190	53,190
Bond Issuance Costs	0	24,325	24,325
<i>Total Expenditures</i>	<u>7,820,523</u>	<u>4,221,127</u>	<u>12,041,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,827,686)</u>	<u>(3,762,601)</u>	<u>(6,590,287)</u>
<b>Other Financing Sources (Uses)</b>			
OPWC Loans Issued	1,341,152	0	1,341,152
Transfers In	1,498,806	901,997	2,400,803
Transfers Out	0	(757,884)	(757,884)
<i>Total Other Financing Sources (Uses)</i>	<u>2,839,958</u>	<u>144,113</u>	<u>2,984,071</u>
<i>Net Change in Fund Balances</i>	12,272	(3,618,488)	(3,606,216)
<i>Fund Balances Beginning of Year</i>	<u>596,490</u>	<u>12,406,698</u>	<u>13,003,188</u>
<i>Fund Balances End of Year</i>	<u><u>\$608,762</u></u>	<u><u>\$8,788,210</u></u>	<u><u>\$9,396,972</u></u>

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

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

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

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

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

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

**Mahoning County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2015*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$56,856	\$3,212,307	\$1,654,705	\$33,964	\$4,957,832
Interfund Receivable	0	852,886	0	0	852,886
<i>Total Assets</i>	<u>56,856</u>	<u>4,065,193</u>	<u>1,654,705</u>	<u>33,964</u>	<u>5,810,718</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	12,068	0	1,641	29,001	42,710
Accrued Wages	0	0	6,379	0	6,379
Intergovernmental Payable	0	902,455	947	0	903,402
Accrued Interest Payable	0	0	14,335	0	14,335
General Obligation Bonds Payable	0	0	160,000	0	160,000
Claims Payable	0	914,393	2,349,861	0	3,264,254
<i>Total Current Liabilities</i>	<u>12,068</u>	<u>1,816,848</u>	<u>2,533,163</u>	<u>29,001</u>	<u>4,391,080</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,382,770	0	3,382,770
Claims Payable	0	549,641	0	0	549,641
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>549,641</u>	<u>3,382,770</u>	<u>0</u>	<u>3,932,411</u>
<i>Total Liabilities</i>	<u>12,068</u>	<u>2,366,489</u>	<u>5,915,933</u>	<u>29,001</u>	<u>8,323,491</u>
<b>Net Position</b>					
Unrestricted (Deficit)	<u>\$44,788</u>	<u>\$1,698,704</u>	<u>(\$4,261,228)</u>	<u>\$4,963</u>	<u>(\$2,512,773)</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2015*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Operating Revenues</b>					
Charges for Services	\$407,808	\$1,037,471	\$22,997,250	\$423,277	\$24,865,806
<b>Operating Expenses</b>					
Materials and Supplies	355,770	0	0	0	355,770
Contractual Services	4,584	402,328	1,689,169	444,415	2,540,496
Claims	0	368,299	22,395,841	0	22,764,140
Change in Worker's Compensation Estimate	0	346,201	0	0	346,201
Other	15,596	0	0	0	15,596
<i>Total Operating Expenses</i>	<u>375,950</u>	<u>1,116,828</u>	<u>24,085,010</u>	<u>444,415</u>	<u>26,022,203</u>
<i>Operating Income (Loss)</i>	31,858	(79,357)	(1,087,760)	(21,138)	(1,156,397)
<b>Non-Operating Expenses</b>					
Interest and Fiscal Charges	0	0	(171,444)	0	(171,444)
<i>Change in Net Position</i>	31,858	(79,357)	(1,259,204)	(21,138)	(1,327,841)
<i>Net Position (Deficit) Beginning of Year</i>	<u>12,930</u>	<u>1,778,061</u>	<u>(3,002,024)</u>	<u>26,101</u>	<u>(1,184,932)</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$44,788</u>	<u>\$1,698,704</u>	<u>(\$4,261,228)</u>	<u>\$4,963</u>	<u>(\$2,512,773)</u>

**Mahoning County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2015*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund Services Provided	\$407,808	\$1,484,272	\$22,997,250	\$423,277	\$25,312,607
Cash Payments for Goods and Services	(356,820)	0	(1,689,743)	(436,539)	(2,483,102)
Cash Payments for Claims	0	0	(22,251,496)	0	(22,251,496)
Cash Payments for Workers' Compensation Premiums	0	(637,122)	0	0	(637,122)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(815,353)	0	0	(815,353)
Other Cash Payments	(15,596)	0	0	0	(15,596)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>35,392</u>	<u>31,797</u>	<u>(943,989)</u>	<u>(13,262)</u>	<u>(890,062)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>					
Principal Paid on Bond	0	0	(155,000)	0	(155,000)
Interest Paid on Bond	0	0	(175,351)	0	(175,351)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>(330,351)</u>	<u>0</u>	<u>(330,351)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	35,392	31,797	(1,274,340)	(13,262)	(1,220,413)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>21,464</u>	<u>3,180,510</u>	<u>2,929,045</u>	<u>47,226</u>	<u>6,178,245</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$56,856</u>	<u>\$3,212,307</u>	<u>\$1,654,705</u>	<u>\$33,964</u>	<u>\$4,957,832</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities</b>					
Operating Income (Loss)	<u>\$31,858</u>	<u>(\$79,357)</u>	<u>(\$1,087,760)</u>	<u>(\$21,138)</u>	<u>(\$1,156,397)</u>
Decrease in Interfund Receivable	0	446,801	0	0	446,801
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	3,534	0	(1,151)	7,876	10,259
Accrued Wages	0	0	507	0	507
Intergovernmental Payable	0	(433,307)	70	0	(433,237)
Claims Payable	0	97,660	144,345	0	242,005
<i>Total Adjustments</i>	<u>3,534</u>	<u>111,154</u>	<u>143,771</u>	<u>7,876</u>	<u>266,335</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>\$35,392</u>	<u>\$31,797</u>	<u>(\$943,989)</u>	<u>(\$13,262)</u>	<u>(\$890,062)</u>

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Agency Funds*

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

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

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

### *Other Agency Funds*

Family and Children First	Ohio Board of Building Standards Fund
Soil and Water Conservation Fund	Ohio Elections Commission Fund
Appellate Court 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	Sheriff Senior Donations Fund
Architecture Review Fees Fund	Ohio Public Defenders Fee Fund
Private Sewer and Water Rotary Fund	Planning Commission Escrow Fund
Marriage License Fund	Board of Elections Recount Fund
Prosecuter Federal Law Enforcement	Escheated Estates
Prosecutor Law Enforcement Fund	Court Agency Fund
	Undivided Foreclosures Fund

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2015*

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,447,953	\$5,426,587	\$5,333,487	\$1,541,053
<b>Liabilities</b>				
Undistributed Monies	\$1,447,953	\$5,426,587	\$5,333,487	\$1,541,053
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$224,664	\$730,375	\$741,681	\$213,358
<b>Liabilities</b>				
Undistributed Monies	\$224,664	\$730,375	\$741,681	\$213,358
<b>Soil and Water Conservation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,114	\$272,296	\$239,637	\$51,773
<b>Liabilities</b>				
Undistributed Monies	\$19,114	\$272,296	\$239,637	\$51,773
<b>Appellate Court</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$243,350	\$511,493	\$566,986	\$187,857
<b>Liabilities</b>				
Deposits Held and Due to Others	\$243,350	\$511,493	\$566,986	\$187,857
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,826,396	\$257,074,499	\$258,401,241	\$3,499,654
Property Tax Receivable	151,678,861	149,420,551	151,678,861	149,420,551
Special Assessment Receivable	2,535,956	5,399,238	2,535,956	5,399,238
<b>Total Assets</b>	<b>\$159,041,213</b>	<b>\$411,894,288</b>	<b>\$412,616,058</b>	<b>\$158,319,443</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$154,214,817	\$154,819,789	\$154,214,817	\$154,819,789
Undistributed Monies	4,826,396	257,074,499	258,401,241	3,499,654
<b>Total Liabilities</b>	<b>\$159,041,213</b>	<b>\$411,894,288</b>	<b>\$412,616,058</b>	<b>\$158,319,443</b>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2015*

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b><i>Municipal Court Fines</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$57,889	\$57,889	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$57,889	\$57,889	\$0
<b><i>Mineral Leases</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$39,682	\$39,682	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$39,682	\$39,682	\$0
<b><i>Motor Vehicle Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,894,104	\$1,894,104	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,894,104	\$1,894,104	\$0
<b><i>Architecture Review Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,413	\$198,336	\$196,376	\$27,373
<b>Liabilities</b>				
Undistributed Monies	\$25,413	\$198,336	\$196,376	\$27,373
<b><i>Private Sewer and Water Rotary</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,945	\$27,095	\$24,098	\$13,942
<b>Liabilities</b>				
Undistributed Monies	\$10,945	\$27,095	\$24,098	\$13,942

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2015*

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b><i>Marriage License</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,201	\$36,054	\$35,164	\$19,091
<b>Liabilities</b>				
Undistributed Monies	\$18,201	\$36,054	\$35,164	\$19,091
<b><i>Prosecuter Federal Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,295	\$0	\$3,295	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$3,295	\$0	\$3,295	\$0
<b><i>Prosecutor Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$91,997	\$38,881	\$25,696	\$105,182
<b>Liabilities</b>				
Deposits Held and Due to Others	\$91,997	\$38,881	\$25,696	\$105,182
<b><i>Ohio Board of Building Standards</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,869	\$20,855	\$17,916	\$4,808
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,869	\$20,855	\$17,916	\$4,808
<b><i>Ohio Elections Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,720	\$3,970	\$750
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$4,720	\$3,970	\$750
<b><i>Treasurer Advance Real Estate Payments</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,260	\$0	\$5,260	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$5,260	\$0	\$5,260	\$0

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2015*

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b><i>Treasurer's TIP Payment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,899,242	\$6,911	\$967	\$1,905,186
<b>Liabilities</b>				
Intergovernmental	\$1,899,242	\$6,911	\$967	\$1,905,186
 <b><i>Recorder Housing Trust Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$186,966	\$794,230	\$786,400	\$194,796
<b>Liabilities</b>				
Deposits Held and Due to Others	\$186,966	\$794,230	\$786,400	\$194,796
 <b><i>Sheriff Senior Donations</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,163	\$100	\$248	\$4,015
<b>Liabilities</b>				
Undistributed Monies	\$4,163	\$100	\$248	\$4,015
 <b><i>Ohio Public Defenders Fee</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,376	\$54,993	\$59,369	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,376	\$54,993	\$59,369	\$0
 <b><i>Planning Commission Escrow</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$74,695	\$28,300	\$6,000	\$96,995
<b>Liabilities</b>				
Deposits Held and Due to Others	\$74,695	\$28,300	\$6,000	\$96,995
 <b><i>Payroll Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$794,830	\$32,885,947	\$32,834,396	\$846,381
<b>Liabilities</b>				
Payroll Withholdings	\$794,830	\$32,885,947	\$32,834,396	\$846,381

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2015*

	Balance 12/31/14	Additions	Reductions	Balance 12/31/15
<b>Board of Elections Recount</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,475	\$0	\$2,475
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$2,475	\$0	\$2,475
<b>Escheated Estates</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$38,598	\$38,598	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$38,598	\$38,598	\$0
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$3,632,877	\$42,915,242	\$43,226,931	\$3,321,188
<b>Liabilities</b>				
Deposits Held and Due to Others	\$3,632,877	\$42,915,242	\$43,226,931	\$3,321,188
<b>Undivided Foreclosures</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$846,651	\$4,529,896	\$4,820,684	\$555,863
<b>Liabilities</b>				
Deposits Held and Due to Others	\$846,651	\$4,529,896	\$4,820,684	\$555,863
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,808,034	\$300,116,120	\$301,306,460	\$8,617,694
Cash and Cash Equivalents in Segregated Accounts	4,554,223	47,473,438	48,053,615	3,974,046
Property Taxes Receivable	151,678,861	149,420,551	151,678,861	149,420,551
Special Assessment Receivable	2,535,956	5,399,238	2,535,956	5,399,238
<b>Total Assets</b>	<b>\$168,577,074</b>	<b>\$502,409,347</b>	<b>\$503,574,892</b>	<b>\$167,411,529</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$156,119,319	\$156,720,804	\$156,115,148	\$156,724,975
Undistributed Monies	6,576,849	263,864,304	265,068,419	5,372,734
Payroll Withholdings	794,830	32,885,947	32,834,396	846,381
Deposits Held and Due to Others	5,086,076	48,938,292	49,556,929	4,467,439
<b>Total Liabilities</b>	<b>\$168,577,074</b>	<b>\$502,409,347</b>	<b>\$503,574,892</b>	<b>\$167,411,529</b>

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

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,392,578	\$3,392,578	\$3,456,167	\$63,589
Permissive Sales Tax	32,000,000	33,450,540	33,535,009	84,469
Intergovernmental	4,837,922	4,837,922	5,775,503	937,581
Conveyance Fees	1,750,000	1,750,000	1,940,022	190,022
Interest	400,000	700,000	745,582	45,582
Fees, Licenses and Permits	4,522,000	4,522,000	3,837,067	(684,933)
Fines and Forfeitures	1,700,000	1,700,000	1,638,515	(61,485)
Rentals and Royalties	2,150,000	2,150,000	1,724,153	(425,847)
Charges for Services	960,000	960,000	948,741	(11,259)
Other	52,837	52,837	418,740	365,903
<i>Total Revenues</i>	<i>51,765,337</i>	<i>53,515,877</i>	<i>54,019,499</i>	<i>503,622</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	967,637	932,337	926,734	5,603
Materials and Supplies	17,000	17,000	14,502	2,498
Contractual Services	53,793	53,794	39,680	14,114
Capital Outlay	5,000	5,000	4,795	205
Total Commissioners	1,043,430	1,008,131	985,711	22,420
Microfilm				
Personal Services	209,706	193,876	182,944	10,932
Materials and Supplies	6,000	6,000	926	5,074
Contractual Services	18,400	118,802	111,922	6,880
Capital Outlay	0	37,428	37,389	39
Total Microfilm	234,106	356,106	333,181	22,925
Planning Commission				
Personal Services	194,228	193,228	186,528	6,700
Materials and Supplies	2,750	2,750	2,744	6
Contractual Services	33,740	32,905	32,670	235
Capital Outlay	0	1,835	1,835	0
Total Planning Commission	\$230,718	\$230,718	\$223,777	\$6,941

(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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Facilities Management				
Personal Services	\$2,063,782	\$2,007,582	\$1,988,628	\$18,954
Materials and Supplies	328,493	328,493	299,748	28,745
Contractual Services	1,405,181	1,502,583	1,464,345	38,238
Capital Outlay	8,750	8,750	0	8,750
Total Facilities Management	3,806,206	3,847,408	3,752,721	94,687
Auditor				
Personal Services	909,346	896,177	849,917	46,260
Materials and Supplies	42,512	40,166	35,888	4,278
Contractual Services	50,700	56,466	51,427	5,039
Capital Outlay	7,000	3,581	2,359	1,222
Other	0	13,169	13,169	0
Total Auditor	1,009,558	1,009,559	952,760	56,799
Treasurer				
Personal Services	512,542	532,342	523,615	8,727
Materials and Supplies	13,205	13,000	11,133	1,867
Contractual Services	119,139	184,593	173,225	11,368
Total Treasurer	644,886	729,935	707,973	21,962
Recorder				
Personal Services	386,745	389,345	371,890	17,455
Materials and Supplies	4,528	3,050	942	2,108
Contractual Services	4,400	5,250	5,250	0
Total Recorder	395,673	397,645	378,082	19,563
Board of Elections				
Personal Services	1,366,745	1,426,232	1,425,323	909
Materials and Supplies	48,049	108,361	99,053	9,308
Contractual Services	353,692	340,818	335,754	5,064
Capital Outlay	57,735	61,189	61,092	97
Total Board of Elections	\$1,826,221	\$1,936,600	\$1,921,222	\$15,378

(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, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$775,074	\$782,974	\$782,149	\$825
Materials and Supplies	1,400	3,259	3,259	0
Contractual Services	428,900	383,780	381,097	2,683
Capital Outlay	35,590	74,232	69,895	4,337
Total Data Processing	1,240,964	1,244,245	1,236,400	7,845
Administrative Costs				
Personal Services	1,428,335	571,895	571,894	1
Contractual Services	864,143	1,220,078	1,217,242	2,836
Other	432,000	519,098	519,046	52
Total Administrative Costs	2,724,478	2,311,071	2,308,182	2,889
<i>Total Legislative and Executive</i>	13,156,240	13,071,418	12,800,009	271,409
General Government:				
Judicial				
Clerk of Courts				
Personal Services	2,757,220	2,869,820	2,824,172	45,648
Materials and Supplies	283,558	278,109	214,222	63,887
Contractual Services	512,876	514,722	489,405	25,317
Capital Outlay	15,716	15,384	15,107	277
Other	0	1,969	1,968	1
Total Clerk of Courts	3,569,370	3,680,004	3,544,874	135,130
Judicial General				
Contractual Services	2,217,000	2,217,000	2,215,771	1,229
Common Pleas				
Personal Services	2,467,932	2,632,782	2,631,443	1,339
Materials and Supplies	0	3,558	3,558	0
Contractual Services	122,500	126,442	120,699	5,743
Total Common Pleas	\$2,590,432	\$2,762,782	\$2,755,700	\$7,082

(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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Domestic Relations				
Personal Services	\$867,549	\$897,199	\$897,024	\$175
Materials and Supplies	6,483	14,349	14,300	49
Contractual Services	47,494	43,304	42,650	654
Capital Outlay	6,432	2,532	2,532	0
<b>Total Domestic Relations</b>	<b>927,958</b>	<b>957,384</b>	<b>956,506</b>	<b>878</b>
Juvenile Court				
Personal Services	5,409,205	5,583,805	5,538,561	45,244
Materials and Supplies	311,134	290,000	276,450	13,550
Contractual Services	418,737	431,961	414,336	17,625
Capital Outlay	0	2,472	2,472	0
Other	0	2,658	2,658	0
<b>Total Juvenile Court</b>	<b>6,139,076</b>	<b>6,310,896</b>	<b>6,234,477</b>	<b>76,419</b>
Probate Developmental Disabilities III				
Contractual Services	20,000	20,000	10,303	9,697
Probate Court				
Personal Services	853,877	923,616	922,315	1,301
Materials and Supplies	8,498	7,914	7,775	139
Contractual Services	43,864	42,250	40,546	1,704
Capital Outlay	0	12,557	12,557	0
<b>Total Probate Court</b>	<b>906,239</b>	<b>986,337</b>	<b>983,193</b>	<b>3,144</b>
Municipal Courts				
Personal Services	335,984	345,114	343,664	1,450
Contractual Services	6,350	6,350	2,905	3,445
<b>Total Municipal Courts</b>	<b>342,334</b>	<b>351,464</b>	<b>346,569</b>	<b>4,895</b>
Bailiffs				
Personal Services	674,161	686,861	684,035	2,826
Materials and Supplies	13,650	13,650	9,390	4,260
<b>Total Bailiffs</b>	<b>687,811</b>	<b>700,511</b>	<b>693,425</b>	<b>7,086</b>
Probation				
Personal Services	182,896	182,896	182,607	289
Materials and Supplies	322	322	253	69
<b>Total Probation</b>	<b>183,218</b>	<b>183,218</b>	<b>182,860</b>	<b>358</b>
<b>Total Judicial</b>	<b>17,583,438</b>	<b>18,169,596</b>	<b>17,923,678</b>	<b>245,918</b>
<b>Total General Government</b>	<b>\$30,739,678</b>	<b>\$31,241,014</b>	<b>\$30,723,687</b>	<b>\$517,327</b>

(continued)

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Building Regulations Department				
Personal Services	\$600,638	\$600,638	\$528,608	\$72,030
Materials and Supplies	21,600	21,600	14,457	7,143
Contractual Services	69,891	68,948	66,536	2,412
Capital Outlay	43,975	43,975	2,316	41,659
Other	27,000	27,000	21,004	5,996
<i>Total Public Safety</i>	<u>763,104</u>	<u>762,161</u>	<u>632,921</u>	<u>129,240</u>
Human Services:				
Veteran Services				
Personal Services	981,000	981,000	898,800	82,200
Materials and Supplies	134,000	134,000	73,218	60,782
Contractual Services	850,163	894,192	894,192	0
Capital Outlay	72,984	9,126	6,401	2,725
Other	0	513	513	0
<i>Total Human Services</i>	<u>2,038,147</u>	<u>2,018,831</u>	<u>1,873,124</u>	<u>145,707</u>
<i>Total Expenditures</i>	<u>33,540,929</u>	<u>34,022,006</u>	<u>33,229,732</u>	<u>792,274</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,224,408</u>	<u>19,493,871</u>	<u>20,789,767</u>	<u>1,295,896</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	47,770	47,770	47,770	0
Advance In	117,851	117,851	117,851	0
Advance Out	(246,957)	(246,957)	(246,957)	0
Transfers In	37,446	37,446	639,054	601,608
Transfers Out	(18,456,257)	(20,843,216)	(20,791,199)	52,017
<i>Total Other Financing Sources (Uses)</i>	<u>(18,500,147)</u>	<u>(20,887,106)</u>	<u>(20,233,481)</u>	<u>653,625</u>
<i>Net Change in Fund Balance</i>	(275,739)	(1,393,235)	556,286	1,949,521
<i>Fund Balance Beginning of Year</i>	5,804,491	5,804,491	5,804,491	0
Prior Year Encumbrances Appropriated	175,528	175,528	175,528	0
<i>Fund Balance End of Year</i>	<u>\$5,704,280</u>	<u>\$4,586,784</u>	<u>\$6,536,305</u>	<u>\$1,949,521</u>

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

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$5,817,430	\$4,351,620	\$4,248,842	(\$102,778)
Intergovernmental	650,000	680,270	717,784	37,514
Fees, Licenses and Permits	390,000	390,000	483,216	93,216
Fines and Forfeitures	20,000	20,000	28,770	8,770
Rentals and Royalties	0	287,049	276,457	(10,592)
Charges for Services	300,000	300,000	327,937	27,937
Other	0	0	4,212	4,212
<i>Total Revenues</i>	<u>7,177,430</u>	<u>6,028,939</u>	<u>6,087,218</u>	<u>58,279</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Administration				
Personal Services	13,722,948	15,872,039	15,865,389	6,650
Materials and Supplies	1,052,917	944,401	944,401	0
Contractual Services	3,409,915	3,210,103	3,121,248	88,855
Capital Outlay	82,679	96,303	91,802	4,501
Other	58,589	55,356	55,356	0
<i>Total Administration</i>	<u>18,327,048</u>	<u>20,178,202</u>	<u>20,078,196</u>	<u>100,006</u>
Prosecutor				
Personal Services	2,730,130	2,951,112	2,950,677	435
Materials and Supplies	30,950	30,586	26,167	4,419
Contractual Services	122,433	118,253	110,578	7,675
Capital Outlay	8,805	12,976	12,972	4
Other	57,852	58,225	58,224	1
<i>Total Prosecutor</i>	<u>2,950,170</u>	<u>3,171,152</u>	<u>3,158,618</u>	<u>12,534</u>
Emergency 9-1-1				
Personal Services	793,730	848,130	845,005	3,125
Materials and Supplies	5,100	9,876	9,876	0
Contractual Services	77,000	131,424	109,347	22,077
Capital Outlay	5,000	5,000	1,682	3,318
<i>Total Emergency 9-1-1</i>	<u>880,830</u>	<u>994,430</u>	<u>965,910</u>	<u>28,520</u>
Prosecuter Contracts				
Personal Services	147,288	322,902	322,217	685
Materials and Supplies	160	160	0	160
Contractual Services	300	300	297	3
<i>Total Prosecuter Contracts</i>	<u>\$147,748</u>	<u>\$323,362</u>	<u>\$322,514</u>	<u>\$848</u>

(continued)

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

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	\$552,845	\$565,530	\$565,436	\$94
Materials and Supplies	15,200	14,537	14,270	267
Contractual Services	188,510	221,657	221,121	536
Capital Outlay	5,000	2,219	2,212	7
<b>Total Coroner</b>	<b>761,555</b>	<b>803,943</b>	<b>803,039</b>	<b>904</b>
<i>Total Expenditures</i>	<i>23,067,351</i>	<i>25,471,089</i>	<i>25,328,277</i>	<i>142,812</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(15,889,921)</i>	<i>(19,442,150)</i>	<i>(19,241,059)</i>	<i>201,091</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,955,940	19,542,869	19,376,723	(166,146)
Transfers Out	(66,019)	(100,719)	(95,737)	4,982
<i>Total Other Financing Sources (Uses)</i>	<i>15,889,921</i>	<i>19,442,150</i>	<i>19,280,986</i>	<i>(161,164)</i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>0</i>	<i>39,927</i>	<i>39,927</i>
<i>Fund Balance Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$0</i>	<i>\$0</i>	<i>\$39,927</i>	<i>\$39,927</i>

**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, 2015*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$17,397,305	\$17,200,293	\$17,748,057	\$547,764
Charges for Services	1,050,838	1,050,838	907,233	(143,605)
Other	268,400	268,400	151,911	(116,489)
<i>Total Revenues</i>	<u>18,716,543</u>	<u>18,519,531</u>	<u>18,807,201</u>	<u>287,670</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	12,239,023	11,584,023	11,537,895	46,128
Materials and Supplies	221,927	189,889	182,373	7,516
Contractual Services	5,807,572	6,614,042	6,567,597	46,445
Capital Outlay	144,596	45,491	35,314	10,177
Other	92,038	92,043	92,043	0
<i>Total Expenditures</i>	<u>18,505,156</u>	<u>18,525,488</u>	<u>18,415,222</u>	<u>110,266</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>211,387</u>	<u>(5,957)</u>	<u>391,979</u>	<u>397,936</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	839,575	839,575	842,233	2,658
Transfers Out	(648,200)	(1,001,584)	(1,001,584)	0
<i>Total Other Financing Sources (Uses)</i>	<u>191,375</u>	<u>(162,009)</u>	<u>(159,351)</u>	<u>2,658</u>
<i>Net Change in Fund Balance</i>	402,762	(167,966)	232,628	400,594
<i>Fund Balance Beginning of Year</i>	141,955	141,955	141,955	0
Prior Year Encumbrances Appropriated	52,294	52,294	52,294	0
<i>Fund Balance at End of Year</i>	<u>\$597,011</u>	<u>\$26,283</u>	<u>\$426,877</u>	<u>\$400,594</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, 2015*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$8,145,710	\$8,145,710	\$8,073,130	(\$72,580)
Intergovernmental	6,439,440	6,439,440	6,995,077	555,637
Fees, Licenses and Permits	500	500	1,060	560
Contributions and Donations	0	0	1,676	1,676
Other	15,000	15,000	692,627	677,627
<i>Total Revenues</i>	<u>14,600,650</u>	<u>14,600,650</u>	<u>15,763,570</u>	<u>1,162,920</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Security				
Contractual Services	95,000	130,431	130,431	0
Prosecutor				
Personal Services	0	723	723	0
Contractual Services	152,000	151,277	151,277	0
<b>Total Prosecutor</b>	<u>152,000</u>	<u>152,000</u>	<u>152,000</u>	<u>0</u>
Administration				
Personal Services	395,480	1,250,136	398,013	852,123
Materials and Supplies	0	6,902	1,034	5,868
Contractual Services	1,411,515	1,632,027	174,322	1,457,705
Capital Outlay	0	4,930	4,930	0
Other	120,000	500,700	150,884	349,816
<b>Total Administration</b>	<u>1,926,995</u>	<u>3,394,695</u>	<u>729,183</u>	<u>2,665,512</u>
Intake				
Personal Services	1,051,459	1,251,716	1,251,716	0
Materials and Supplies	200	0	0	0
Contractual Services	86,250	82,406	82,406	0
Capital Outlay	0	92	92	0
<b>Total Intake</b>	<u>1,137,909</u>	<u>1,334,214</u>	<u>1,334,214</u>	<u>0</u>
Family Services				
Personal Services	2,157,077	2,442,589	2,442,589	0
Materials and Supplies	15,600	19,173	19,173	0
Contractual Services	1,316,100	1,171,275	1,171,275	0
Other	43,000	57,999	57,999	0
<b>Total Family Services</b>	<u>\$3,531,777</u>	<u>\$3,691,036</u>	<u>\$3,691,036</u>	<u>\$0</u>

(continued)

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

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Financial				
Personal Services	\$224,099	\$247,536	\$247,536	\$0
Contractual Services	1,550	1,815	1,815	0
<b>Total Financial</b>	<b>225,649</b>	<b>249,351</b>	<b>249,351</b>	<b>0</b>
Legal				
Contractual Services	0	111	111	0
Clerical				
Personal Services	822,975	923,610	923,610	0
Materials and Supplies	54,258	44,152	44,152	0
Contractual Services	50,150	256,349	256,349	0
Capital Outlay	2,000	65	65	0
<b>Total Clerical</b>	<b>929,383</b>	<b>1,224,176</b>	<b>1,224,176</b>	<b>0</b>
Residential				
Personal Services	1,265,197	1,460,541	1,460,541	0
Materials and Supplies	51,500	55,098	55,098	0
Contractual Services	2,638,200	3,133,675	3,133,675	0
Capital Outlay	0	184	184	0
<b>Total Residential</b>	<b>3,954,897</b>	<b>4,649,498</b>	<b>4,649,498</b>	<b>0</b>
Daybreak Services				
Contractual Services	105,000	109,392	109,392	0
Resource				
Personal Services	623,757	798,137	798,137	0
Materials and Supplies	4,200	1,438	1,438	0
Contractual Services	586,950	537,270	537,270	0
Capital Outlay	0	630	630	0
Other	1,000	2,138	2,138	0
<b>Total Resource</b>	<b>1,215,907</b>	<b>1,339,613</b>	<b>1,339,613</b>	<b>0</b>
<b>Total Expenditures</b>	<b>13,274,517</b>	<b>16,274,517</b>	<b>13,609,005</b>	<b>2,665,512</b>
<b>Net Change in Fund Balance</b>	<b>1,326,133</b>	<b>(1,673,867)</b>	<b>2,154,565</b>	<b>3,828,432</b>
<b>Fund Balance Beginning of Year</b>	<b>6,634,064</b>	<b>6,634,064</b>	<b>6,634,064</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$7,960,197</b>	<b>\$4,960,197</b>	<b>\$8,788,629</b>	<b>\$3,828,432</b>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,159,978	\$14,159,978	\$14,260,631	\$100,653
Intergovernmental	10,893,118	10,893,118	11,775,866	882,748
Rentals and Royalties	5,160	5,160	5,161	1
Charges for Services	1,218,143	1,218,143	1,488,105	269,962
Contributions and Donations	13,000	13,000	112	(12,888)
Other	2,300	182,489	256,526	74,037
<i>Total Revenues</i>	26,291,699	26,471,888	27,786,401	1,314,513
<b>Expenditures</b>				
Current:				
Health:				
Administration				
Personal Services	1,448,207	1,415,098	1,274,405	140,693
Materials and Supplies	28,188	29,547	24,989	4,558
Contractual Services	1,085,694	1,361,668	1,204,512	157,156
Capital Outlay	32,631	29,990	21,224	8,766
Other	280,000	291,400	290,899	501
Total Administration	2,874,720	3,127,703	2,816,029	311,674
Investigative Agent Service				
Personal Service	259,472	260,737	260,236	501
Materials and Supplies	2,250	2,250	1,878	372
Contractual Services	7,421	7,611	6,829	782
Capital Outlay	2,500	2,500	2,460	40
Total Investigative Agent Service	271,643	273,098	271,403	1,695
Leonard Kirtz				
Personal Service	2,303,492	2,310,238	2,219,665	90,573
Materials and Supplies	136,131	149,121	124,636	24,485
Contractual Services	446,644	381,719	314,433	67,286
Capital Outlay	20,750	26,502	24,007	2,495
Total Leonard Kirtz	2,907,017	2,867,580	2,682,741	184,839
Early Intervention				
Personal Services	143,886	192,457	94,282	98,175
Materials and Supplies	0	14,000	13,501	499
Contractual Services	4,500	10,470	6,560	3,910
Capital Outlay	0	621	621	0
Total Early Intervention	148,386	217,548	114,964	102,584
Centre at Javit Court				
Personal Services	1,518,179	1,485,131	1,381,318	103,813
Materials and Supplies	64,126	60,396	39,238	21,158
Contractual Supplies	327,293	289,528	276,841	12,687
Capital Outlay	10,837	12,605	8,504	4,101
Total Centre at Javit Court	\$1,920,435	\$1,847,660	\$1,705,901	\$141,759

(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, 2015*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
MASCO				
Personal Services	\$3,918,658	\$4,008,705	\$3,679,007	\$329,698
Materials and Supplies	143,512	144,272	84,495	59,777
Contractual Supplies	825,599	761,140	741,392	19,748
Capital Outlay	53,081	61,346	20,388	40,958
<b>Total MASCO</b>	<b>4,940,850</b>	<b>4,975,463</b>	<b>4,525,282</b>	<b>450,181</b>
Community Services				
Personal Services	2,676,338	2,631,763	2,509,282	122,481
Materials and Supplies	16,911	16,502	15,542	960
Contractual Services	5,339,023	5,969,796	5,881,417	88,379
Capital Outlay	113,315	97,391	73,058	24,333
Other	0	4,500	4,500	0
<b>Total Community Services</b>	<b>8,145,587</b>	<b>8,719,952</b>	<b>8,483,799</b>	<b>236,153</b>
Transportation				
Personal Services	3,723,628	3,845,551	3,710,914	134,637
Materials and Supplies	626,599	680,529	591,435	89,094
Contractual Services	226,034	172,082	153,436	18,646
Capital Outlay	8,100	14,115	14,048	67
<b>Total Transportation</b>	<b>4,584,361</b>	<b>4,712,277</b>	<b>4,469,833</b>	<b>242,444</b>
Building and Grounds				
Personal Services	91,637	92,234	92,159	75
Materials and Supplies	400	400	0	400
Contractual Services	1,800	2,710	1,899	811
<b>Total Building and Grounds</b>	<b>93,837</b>	<b>95,344</b>	<b>94,058</b>	<b>1,286</b>
Community Environment				
Personal Services	497,409	390,134	368,505	21,629
Materials and Supplies	33,919	26,959	22,224	4,735
Contractual Services	16,400	17,052	12,436	4,616
Capital Outlay	20,964	8,156	7,177	979
<b>Total Community Environment</b>	<b>568,692</b>	<b>442,301</b>	<b>410,342</b>	<b>31,959</b>
Rayen Avenue				
Contractual Services	10,000	12,536	10,004	2,532
Summer Camp				
Personal Services	268,892	257,750	239,219	18,531
Materials and Supplies	5,000	5,000	4,992	8
Contractual Services	30,000	29,250	18,137	11,113
<b>Total Summer Camp</b>	<b>303,892</b>	<b>292,000</b>	<b>262,348</b>	<b>29,652</b>
<b>Total Expenditures</b>	<b>26,769,420</b>	<b>27,583,462</b>	<b>25,846,704</b>	<b>1,736,758</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(\$477,721)</i>	<i>(\$1,111,574)</i>	<i>\$1,939,697</i>	<i>\$3,051,271</i>

(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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$200,000	\$0	\$0	\$0
Transfers Out	<u>(406,400)</u>	<u>(617,400)</u>	<u>(211,000)</u>	<u>406,400</u>
<i>Total Other Financing Uses</i>	<u>(206,400)</u>	<u>(617,400)</u>	<u>(211,000)</u>	<u>406,400</u>
<i>Net Change in Fund Balance</i>	(684,121)	(1,728,974)	1,728,697	3,457,671
<i>Fund Balance Beginning of Year</i>	26,515,707	26,515,707	26,515,707	0
Prior Year Encumbrances Appropriated	<u>692,950</u>	<u>692,950</u>	<u>692,950</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$26,524,536</u>	<u>\$25,479,683</u>	<u>\$28,937,354</u>	<u>\$3,457,671</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,731,837	\$3,800,373	\$68,536
Permissive Sales Tax	1,362,420	1,362,420	0
Intergovernmental	586,218	573,954	(12,264)
<i>Total Revenues</i>	<u>5,680,475</u>	<u>5,736,747</u>	<u>56,272</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	750	500	250
Capital Outlay	55,209	55,209	0
Other	280,351	207,061	73,290
Total General Government	<u>336,310</u>	<u>262,770</u>	<u>73,540</u>
Debt Service:			
Principal Retirement	4,240,942	4,166,119	74,823
Interest and Fiscal Charges	1,624,119	1,600,869	23,250
Total Debt Service	<u>5,865,061</u>	<u>5,766,988</u>	<u>98,073</u>
<i>Total Expenditures</i>	<u>6,201,371</u>	<u>6,029,758</u>	<u>171,613</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(520,896)</u>	<u>(293,011)</u>	<u>227,885</u>
<b>Other Financing Sources (Uses)</b>			
Premium on General Obligation Bonds	452,118	0	(452,118)
Transfers In	0	757,884	757,884
<i>Total Other Financing Sources (Uses)</i>	<u>452,118</u>	<u>757,884</u>	<u>305,766</u>
<i>Net Change in Fund Balance</i>	(68,778)	464,873	533,651
<i>Fund Balance Beginning of Year</i>	<u>1,303,523</u>	<u>1,303,523</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,234,745</u>	<u>\$1,768,396</u>	<u>\$533,651</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$175,436	\$60,435	(\$115,001)
Charges for Services	1,229,680	573,141	(656,539)
Fees, Licenses and Permits	26,000	27,000	1,000
Special Assessments	10,000	26,714	16,714
Interest	480	3,778	3,298
OPWC Loans Issued	52,844	32,395	(20,449)
General Obligation Notes Issued	390,000	390,000	0
Premium on General Obligation Notes Issued	1,081	1,081	0
Other	14,137	16,119	1,982
<i>Total Revenues</i>	<u>1,899,658</u>	<u>1,130,663</u>	<u>(768,995)</u>
<b>Expenses</b>			
Materials and Supplies	55,070	40,046	15,024
Contractual Services	877,751	775,207	102,544
Capital Outlay	247,613	247,613	0
Other	14,177	11,639	2,538
Debt Service:			
Principal Retirement	530,225	499,862	30,363
Interest and Fiscal Charges	220,983	210,764	10,219
Issuance Costs	6,082	6,082	0
<i>Total Expenses</i>	<u>1,951,901</u>	<u>1,791,213</u>	<u>160,688</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(52,243)	(660,550)	(608,307)
Transfers In	343,379	615,000	271,621
Transfers Out	(72,747)	0	72,747
<i>Net Change in Fund Equity</i>	218,389	(45,550)	(263,939)
<i>Fund Equity Beginning of Year</i>	291,083	291,083	0
Prior Year Encumbrances Appropriated	51,534	51,534	0
<i>Fund Equity End of Year</i>	<u>\$561,006</u>	<u>\$297,067</u>	<u>(\$263,939)</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,286,811	\$1,270,027	(\$2,016,784)
Charges for Services	24,268,313	22,342,901	(1,925,412)
Fees, Licenses and Permits	402,800	459,395	56,595
Special Assessments	192,650	241,740	49,090
Rentals	16,019	16,525	506
Interest	15,988	46,534	30,546
OPWC Loans Issued	1,168,022	25,617	(1,142,405)
General Obligation Notes Issued	575,000	3,005,000	2,430,000
Premium on General Obligation Notes	26,623	26,623	0
Other	25,843	237,926	212,083
<i>Total Revenues</i>	<u>29,978,069</u>	<u>27,672,288</u>	<u>(2,305,781)</u>
<b>Expenses</b>			
Personal Services	8,476,708	8,359,433	117,275
Materials and Supplies	1,436,924	1,341,364	95,560
Contractual Services	10,688,261	10,649,495	38,766
Capital Outlay	5,884,346	4,380,857	1,503,489
Other	607,942	541,258	66,684
Debt Service:			
Principal Retirement	2,562,486	2,547,415	15,071
Interest and Fiscal Charges	749,181	744,826	4,355
Issuance Costs	46,858	46,858	0
<i>Total Expenses</i>	<u>30,452,706</u>	<u>28,611,506</u>	<u>1,841,200</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	(474,637)	(939,218)	(464,581)
Transfers Out	(620,468)	(827,000)	(206,532)
<i>Net Change in Fund Equity</i>	(1,095,105)	(1,766,218)	(671,113)
<i>Fund Equity Beginning of Year</i>	19,192,694	19,192,694	0
Prior Year Encumbrances Appropriated	2,057,815	2,057,815	0
<i>Fund Equity End of Year</i>	<u>\$20,155,404</u>	<u>\$19,484,291</u>	<u>(\$671,113)</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gas Tax Fund*  
*For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$10,650,000	\$10,934,949	\$284,949
Interest	8,331	31,941	23,610
Fees, Licenses and Permits	20,000	25,979	5,979
Fines and Forfeitures	125,000	130,053	5,053
Rentals and Royalties	0	45	45
Charges for Services	30,000	45,000	15,000
Other	274,670	576,791	302,121
<i>Total Revenues</i>	<u>11,108,001</u>	<u>11,744,758</u>	<u>636,757</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Prosecutor			
Personal Services	111,326	111,216	110
Contractual Services	200	162	38
Total Prosecutor	<u>111,526</u>	<u>111,378</u>	<u>148</u>
Administration			
Personal Services	648,352	648,352	0
Materials and Supplies	15,140	12,781	2,359
Contractual Services	226,454	212,561	13,893
Capital Outlay	11,783	4,283	7,500
Total Administration	<u>901,729</u>	<u>877,977</u>	<u>23,752</u>
Roads			
Personal Services	6,224,696	6,190,901	33,795
Materials and Supplies	738,866	738,866	0
Contractual Services	292,214	292,214	0
Capital Outlay	646,094	646,094	0
Total Roads	<u>7,901,870</u>	<u>7,868,075</u>	<u>33,795</u>
Traffic			
Materials and Supplies	68,965	68,965	0
General Contracts			
Materials and Supplies	958,196	958,196	0
Contractual Services	68,640	68,640	0
Capital Outlay	328,471	328,471	0
Total General Contracts	<u>1,355,307</u>	<u>1,355,307</u>	<u>0</u>
<i>Total Public Works</i>	<u>\$10,339,397</u>	<u>\$10,281,702</u>	<u>\$57,695</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gas Tax Fund (continued)*  
*For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service			
Principal Retirement	\$505,709	\$502,713	\$2,996
Interest and Fiscal Charges	164,779	164,764	15
Issuance Costs	5,693	5,693	0
Total Debt Service	676,181	673,170	3,011
<i>Total Expenditures</i>	11,015,578	10,954,872	60,706
<i>Excess of Revenues Over (Under) Expenditures</i>	92,423	789,886	697,463
<b>Other Financing Sources (Uses)</b>			
General Obligation Notes Issued	0	365,000	365,000
Premium on Notes Issued	0	5,307	5,307
Transfers Out	(1,940,232)	(1,648,806)	291,426
<i>Total Other Financing Sources (Uses)</i>	(1,940,232)	(1,278,499)	661,733
<i>Net Change in Fund Balance</i>	(1,847,809)	(488,613)	1,359,196
<i>Fund Balance at Beginning of Year</i>	2,315,864	2,315,864	0
Prior Year Encumbrances Appropriated	918,180	918,180	0
<i>Fund Balance at End of Year</i>	\$1,386,235	\$2,745,431	\$1,359,196

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$1,405	\$1,404	(\$1)
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	1,405	1,404	(1)
<i>Fund Balance Beginning of Year</i>	138,822	138,822	0
<i>Fund Balance End of Year</i>	\$140,227	\$140,226	(\$1)

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,731,950	\$3,519,859	(\$212,091)
Fees, Licenses and Permits	720,480	676,468	(44,012)
Contributions and Donations	0	700	700
Other	446,811	75,227	(371,584)
<i>Total Revenues</i>	<u>4,899,241</u>	<u>4,272,254</u>	<u>(626,987)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	4,348,690	4,322,699	25,991
Materials and Supplies	15,700	15,000	700
Contractual Services	397,303	390,120	7,183
Capital Outlay	3,000	2,901	99
Other	998,904	937,411	61,493
<i>Total Expenditures</i>	<u>5,763,597</u>	<u>5,668,131</u>	<u>95,466</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(864,356)	(1,395,877)	(531,521)
<b>Other Financing Sources (Uses)</b>			
Transfers In	716,700	1,401,584	684,884
<i>Net Change in Fund Balance</i>	(147,656)	5,707	153,363
<i>Fund Balance Beginning of Year</i>	104,746	104,746	0
Prior Year Encumbrances Appropriated	54,678	54,678	0
<i>Fund Balance End of Year</i>	<u>\$11,768</u>	<u>\$165,131</u>	<u>\$153,363</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,315,130	\$2,324,326	\$9,196
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Auditor			
Personal Services	1,096,042	1,056,001	40,041
Materials and Supplies	41,200	22,994	18,206
Contractual Services	1,181,347	1,152,196	29,151
Capital Outlay	12,306	8,039	4,267
Other	45,518	45,518	0
<i>Total Expenditures</i>	<u>2,376,413</u>	<u>2,284,748</u>	<u>91,665</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(61,283)	39,578	100,861
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(211,283)	(110,422)	100,861
<i>Fund Balance Beginning of Year</i>	3,190,617	3,190,617	0
Prior Year Encumbrances Appropriated	42,501	42,501	0
<i>Fund Balance End of Year</i>	<u><u>\$3,021,835</u></u>	<u><u>\$3,122,696</u></u>	<u><u>\$100,861</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$2,000	\$2,000
Fees, Licenses and Permits	\$560,500	\$602,002	\$41,502
Fines and Forfeitures	93,240	94,110	870
Charges for Services	53,740	54,687	947
Contributions and Donations	1,000	1,966	966
Other	0	1,274	1,274
<i>Total Revenues</i>	<u>708,480</u>	<u>756,039</u>	<u>47,559</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	516,033	510,530	5,503
Materials and Supplies	38,574	38,574	0
Contractual Supplies	67,647	40,247	27,400
Capital Outlay	16,409	16,409	0
Other	32,427	32,305	122
<i>Total Expenditures</i>	<u>671,090</u>	<u>638,065</u>	<u>33,025</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	37,390	117,974	80,584
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(191,913)	(166,976)	24,937
<i>Net Change in Fund Balance</i>	(154,523)	(49,002)	105,521
<i>Fund Balance Beginning of Year</i>	433,383	433,383	0
Prior Year Encumbrances Appropriated	13,051	13,051	0
<i>Fund Balance End of Year</i>	<u>\$291,911</u>	<u>\$397,432</u>	<u>\$105,521</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$505,996	\$516,702	\$10,706
Charges for Services	254,375	254,375	0
Other	159,032	159,826	794
<i>Total Revenues</i>	<u>919,403</u>	<u>930,903</u>	<u>11,500</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	639,902	633,446	6,456
Materials and Supplies	3,269	3,178	91
Contractual Services	270,933	256,924	14,009
Capital Outlay	1,399	1,398	1
Other	800	704	96
<i>Total Expenditures</i>	<u>916,303</u>	<u>895,650</u>	<u>20,653</u>
<i>Net Change in Fund Balance</i>	3,100	35,253	32,153
<i>Fund Balance Beginning of Year</i>	279,146	279,146	0
Prior Year Encumbrances Appropriated	5,908	5,908	0
<i>Fund Balance End of Year</i>	<u><u>\$288,154</u></u>	<u><u>\$320,307</u></u>	<u><u>\$32,153</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management Fund*  
*For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,342,256	\$2,297,148	(\$45,108)
Other	10,000	197,824	187,824
<i>Total Revenues</i>	<u>2,352,256</u>	<u>2,494,972</u>	<u>142,716</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	189,565	189,565	0
Contractual Supplies	128,482	126,053	2,429
Other	40,279	40,196	83
Total Administration	<u>358,326</u>	<u>355,814</u>	<u>2,512</u>
Plant Implementation			
Personal Services	426,380	422,263	4,117
Materials and Supplies	30,891	19,914	10,977
Contractual Services	1,391,547	1,353,367	38,180
Capital Outlay	15,439	9,719	5,720
Other	281	281	0
Total Plant Implementation	<u>1,864,538</u>	<u>1,805,544</u>	<u>58,994</u>
Health Department Enforcement			
Contractual Services	<u>220,068</u>	<u>220,068</u>	<u>0</u>
County Assistance			
Personal Services	95,949	94,186	1,763
Contractual Services	142,855	119,717	23,138
Total County Assistance	<u>238,804</u>	<u>213,903</u>	<u>24,901</u>
<i>Total Expenditures</i>	<u>2,681,736</u>	<u>2,595,329</u>	<u>86,407</u>
<i>Net Change in Fund Balance</i>	(329,480)	(100,357)	229,123
<i>Fund Balance Beginning of Year</i>	174,471	174,471	0
Prior Year Encumbrances Appropriated	<u>247,506</u>	<u>247,506</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$92,497</u></u>	<u><u>\$321,620</u></u>	<u><u>\$229,123</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,529,916	\$3,576,380	\$46,464
Intergovernmental	3,146,538	2,663,974	(482,564)
Other	200,000	135,167	(64,833)
<i>Total Revenues</i>	<u>6,876,454</u>	<u>6,375,521</u>	<u>(500,933)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	857,754	760,204	97,550
Materials and Supplies	9,900	8,851	1,049
Contractual Services	6,178,228	4,925,700	1,252,528
Capital Outlay	7,700	3,808	3,892
Other	100,000	75,152	24,848
<i>Total Expenditures</i>	<u>7,153,582</u>	<u>5,773,715</u>	<u>1,379,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(277,128)	601,806	878,934
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	136,967	136,967
<i>Net Change in Fund Balance</i>	(277,128)	738,773	1,015,901
<i>Fund Balance Beginning of Year</i>	<u>6,283,476</u>	<u>6,283,476</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,006,348</u>	<u>\$7,022,249</u>	<u>\$1,015,901</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	128,170	128,169	1
Materials and Supplies	2,000	612	1,388
Contractual Services	94,175	88,394	5,781
Capital Outlay	4,988	1,300	3,688
<i>Total Expenditures</i>	229,333	218,475	10,858
<i>Excess of Revenues Over (Under) Expenditures</i>	(229,333)	(218,475)	10,858
<b>Other Financing Sources (Uses)</b>			
Transfers In	217,665	217,655	(10)
Transfers Out	(126,110)	(136,967)	(10,857)
<i>Total Other Financing Sources (Uses)</i>	91,555	80,688	(10,867)
<i>Net Change in Fund Balance</i>	(137,778)	(137,787)	(9)
<i>Fund Balance Beginning of Year</i>	137,787	137,787	0
<i>Fund Balance End of Year</i>	\$9	\$0	(\$9)

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$7,500	\$7,152	(\$348)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	7,500	7,152	(348)
<i>Fund Balance Beginning of Year</i>	<u>71,645</u>	<u>71,645</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$79,145</u></u>	<u><u>\$78,797</u></u>	<u><u>(\$348)</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Treatment Fund*  
*For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$46,011	\$63,092	\$17,081
<b>Expenditures</b>			
Current:			
Public Safety:			
County Courts			
Contractual Services	135,000	5,549	129,451
<i>Net Change in Fund Balance</i>	(88,989)	57,543	146,532
<i>Fund Balance Beginning of Year</i>	444,401	444,401	0
<i>Fund Balance End of Year</i>	\$355,412	\$501,944	\$146,532

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$116,944	\$126,260	\$9,316
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	27,309	16,136	11,173
Contractual Services	16,848	7,936	8,912
Capital Outlay	5,134	3,000	2,134
<i>Total Expenditures</i>	49,291	27,072	22,219
<i>Net Change in Fund Balance</i>	67,653	99,188	31,535
<i>Fund Balance Beginning of Year</i>	188,064	188,064	0
Prior Year Encumbrances Appropriated	13,842	13,842	0
<i>Fund Balance End of Year</i>	\$269,559	\$301,094	\$31,535

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$550,000	\$513,233	(\$36,767)
Special Assessments	286,360	286,359	(1)
Other	0	30,045	30,045
<i>Total Revenues</i>	<u>836,360</u>	<u>829,637</u>	<u>(6,723)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	83,800	78,567	5,233
Materials and Supplies	2,800	1,700	1,100
Contractual Services	666,362	616,192	50,170
Capital Outlay	464,060	91,635	372,425
Other	26,300	25,118	1,182
<i>Total Expenditures</i>	<u>1,243,322</u>	<u>813,212</u>	<u>430,110</u>
<i>Net Change in Fund Balance</i>	(406,962)	16,425	423,387
<i>Fund Balance Beginning of Year</i>	876,886	876,886	0
Prior Year Encumbrances Appropriated	<u>401,050</u>	<u>401,050</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$870,974</u></u>	<u><u>\$1,294,361</u></u>	<u><u>\$423,387</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$200,000	\$181,952	(\$18,048)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	93,231	78,776	14,455
Materials and Supplies	13,234	7,811	5,423
Contractual Services	11,315	7,411	3,904
Capital Outlay	3,472	3,471	1
<i>Total Expenditures</i>	121,252	97,469	23,783
<i>Excess of Revenues Over (Under) Expenditures</i>	78,748	84,483	5,735
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(241,000)	(165,000)	76,000
<i>Net Change in Fund Balance</i>	(162,252)	(80,517)	81,735
<i>Fund Balance Beginning of Year</i>	1,913,936	1,913,936	0
Prior Year Encumbrances Appropriated	3,883	3,883	0
<i>Fund Balance End of Year</i>	\$1,755,567	\$1,837,302	\$81,735

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$10,000	\$8,400	(\$1,600)
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	10,000	8,400	(1,600)
<i>Fund Balance Beginning of Year</i>	34,650	34,650	0
<i>Fund Balance End of Year</i>	\$44,650	\$43,050	(\$1,600)

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$55,000	\$55,000	\$0
Fees, Licenses and Permits	921,445	938,522	17,077
Fines and Forfeitures	40,679	44,038	3,359
<i>Total Revenues</i>	<u>1,017,124</u>	<u>1,037,560</u>	<u>20,436</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	391,288	268,268	123,020
Materials and Supplies	61,141	48,691	12,450
Contractual Services	840,003	702,379	137,624
Capital Outlay	202,582	129,232	73,350
Other	2,026	2,026	0
<i>Total Expenditures</i>	<u>1,497,040</u>	<u>1,150,596</u>	<u>346,444</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(479,916)	(113,036)	366,880
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(129,000)	(90,000)	39,000
<i>Net Change in Fund Balance</i>	(608,916)	(203,036)	405,880
<i>Fund Balance Beginning of Year</i>	3,139,131	3,139,131	0
Prior Year Encumbrances Appropriated	65,893	65,893	0
<i>Fund Balance End of Year</i>	<u><u>\$2,596,108</u></u>	<u><u>\$3,001,988</u></u>	<u><u>\$405,880</u></u>

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

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$11,644,135	\$9,938,291	(\$1,705,844)
Fees, Licenses and Permits	20,000	1,114	(18,886)
Charges for Services	77,500	7,993	(69,507)
Other	14,692	28,947	14,255
<i>Total Revenues</i>	<u>11,756,327</u>	<u>9,976,345</u>	<u>(1,779,982)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	610,298	585,128	25,170
Materials and Supplies	10,567	10,121	446
Contractual Services	4,196,009	3,956,058	239,951
Capital Outlay	424,401	356,372	68,029
Other	22,782	22,782	0
<i>Total Commissioners</i>	<u>5,264,057</u>	<u>4,930,461</u>	<u>333,596</u>
Prosecutor			
Personal Services	259,444	254,997	4,447
Materials and Supplies	3,400	2,862	538
Contractual Services	3,199	700	2,499
Capital Outlay	9,702	9,701	1
Other	30	30	0
<i>Total Prosecutor</i>	<u>275,775</u>	<u>268,290</u>	<u>7,485</u>
Data Processing			
Contractual Services	6,667	4,585	2,082
<i>Total Legislative and Executive</i>	<u>5,546,499</u>	<u>5,203,336</u>	<u>343,163</u>
Judicial:			
Juvenile Justice Court			
Personal Services	1,738,042	1,689,423	48,619
Materials and Supplies	49,115	35,843	13,272
Contractual Supplies	766,135	456,187	309,948
Capital Outlay	12,013	6,896	5,117
Other	1,812	1,812	0
<i>Total Judicial</i>	<u>2,567,117</u>	<u>2,190,161</u>	<u>376,956</u>
<i>Total General Government</i>	<u>\$8,113,616</u>	<u>\$7,393,497</u>	<u>\$720,119</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, 2015*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Public Safety:</b>			
<b>Sheriff Grants</b>			
Personal Services	\$152,239	\$109,146	\$43,093
Materials and Supplies	9,121	8,113	1,008
Contractual Services	4,542	4,542	0
Capital Outlay	70,046	41,327	28,719
Other	5,860	5,859	1
<b>Total Public Safety</b>	<u>241,808</u>	<u>168,987</u>	<u>72,821</u>
<b>Health:</b>			
<b>Solid Waste Grants</b>			
Materials and Supplies	17,920	15,513	2,407
Contractual Services	14,121	11,713	2,408
<b>Total Solid Waste Grants</b>	32,041	27,226	4,815
<b>Developmental Disabilities Board Grants</b>			
Personal Services	110,503	110,500	3
<b>Mental Health &amp; Recovery Board</b>			
Contractual Services	3,546,906	2,538,092	1,008,814
<b>Total Health</b>	<u>3,689,450</u>	<u>2,675,818</u>	<u>1,013,632</u>
<b>Total Expenditures</b>	<u>12,044,874</u>	<u>10,238,302</u>	<u>1,806,572</u>
<b>Excess of Revenues</b>			
<b>Over (Under) Expenditures</b>	<u>(288,547)</u>	<u>(261,957)</u>	<u>26,590</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	246,957	246,957	0
Advances Out	(117,851)	(117,851)	0
Transfers In	147,346	198,805	51,459
Transfers Out	(152,607)	(217,655)	(65,048)
<b>Total Other Financing Sources (Uses)</b>	<u>123,845</u>	<u>110,256</u>	<u>(13,589)</u>
<b>Net Change in Fund Balance</b>	(164,702)	(151,701)	13,001
<b>Fund Balance Beginning of Year</b>	577,560	577,560	0
<b>Prior Year Encumbrances Appropriated</b>	<u>328,218</u>	<u>328,218</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u><u>\$741,076</u></u>	<u><u>\$754,077</u></u>	<u><u>\$13,001</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$4,140	\$3,960	(\$180)
Fines and Forfeitures	524,360	547,150	22,790
Charges for Services	1,500	1,802	302
Other	32,337	32,336	(1)
<i>Total Revenues</i>	<u>562,337</u>	<u>585,248</u>	<u>22,911</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	220,902	213,986	6,916
Materials and Supplies	5,200	3,551	1,649
Contractual Services	439,567	378,192	61,375
Capital Outlay	3,044	2,050	994
<i>Total Expenditures</i>	<u>668,713</u>	<u>597,779</u>	<u>70,934</u>
<i>Net Change in Fund Balance</i>	(106,376)	(12,531)	93,845
<i>Fund Balance Beginning of Year</i>	199,241	199,241	0
Prior Year Encumbrances Appropriated	<u>18,860</u>	<u>18,860</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$111,725</u></u>	<u><u>\$205,570</u></u>	<u><u>\$93,845</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	354,036	353,356	680
Materials and Supplies	4,433	4,433	0
Contractual Services	105,378	75,842	29,536
Capital Outlay	11,926	11,926	0
Other	30,045	30,045	0
Total General Government	505,818	475,602	30,216
Debt Service:			
Principal Retirement	85,000	85,000	0
Interest and Fiscal Charges	3,500	3,500	0
Total Debt Service	88,500	88,500	0
<i>Total Expenditures</i>	594,318	564,102	30,216
<i>Excess of Revenues Over (Under) Expenditures</i>	(594,318)	(564,102)	30,216
<b>Other Financing Sources (Uses)</b>			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(94,318)	(64,102)	30,216
<i>Fund Balance Beginning of Year</i>	119,354	119,354	0
Prior Year Encumbrances Appropriated	1,544	1,544	0
<i>Fund Balance End of Year</i>	\$26,580	\$56,796	\$30,216

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$495,000	\$555,314	\$60,314
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	147,367	144,731	2,636
Materials and Supplies	44,106	35,567	8,539
Contractual Services	362,128	362,128	0
Capital Outlay	2,040	1,161	879
Other	29,950	17,057	12,893
<i>Total Expenditures</i>	585,591	560,644	24,947
<i>Net Change in Fund Balance</i>	(90,591)	(5,330)	85,261
<i>Fund Balance Beginning of Year</i>	695,883	695,883	0
Prior Year Encumbrances Appropriated	60,484	60,484	0
<i>Fund Balance End of Year</i>	\$665,776	\$751,037	\$85,261

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$252,614	\$297,372	\$44,758
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	151,000	148,851	2,149
Materials and Supplies	45,873	11,325	34,548
Contractual Services	150,892	150,892	0
Capital Outlay	2,235	2,235	0
<i>Total Expenditures</i>	350,000	313,303	36,697
<i>Net Change in Fund Balance</i>	(97,386)	(15,931)	81,455
<i>Fund Balance Beginning of Year</i>	207,845	207,845	0
<i>Fund Balance End of Year</i>	\$110,459	\$191,914	\$81,455

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$963	\$963
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	963	963
<i>Fund Balance Beginning of Year</i>	21,413	21,413	0
<i>Fund Balance End of Year</i>	\$21,413	\$22,376	\$963

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,070,908	\$1,180,989	\$110,081
Other	0	1,846	1,846
<i>Total Revenues</i>	<u>1,070,908</u>	<u>1,182,835</u>	<u>111,927</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,131,000	1,085,029	45,971
Materials and Supplies	3,000	1,254	1,746
Contractual Services	1,136	1,136	0
Capital Outlay	3,364	1,773	1,591
<i>Total Expenditures</i>	<u>1,138,500</u>	<u>1,089,192</u>	<u>49,308</u>
<i>Net Change in Fund Balance</i>	(67,592)	93,643	161,235
<i>Fund Balance Beginning of Year</i>	<u>197,421</u>	<u>197,421</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$129,829</u></u>	<u><u>\$291,064</u></u>	<u><u>\$161,235</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$22,400	\$20,000	(\$2,400)
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	1,045	1,045	0
Contractual Services	19,355	12,025	7,330
<i>Total Expenditures</i>	20,400	13,070	7,330
<i>Net Change in Fund Balance</i>	2,000	6,930	4,930
<i>Fund Balance Beginning of Year</i>	2,068	2,068	0
Prior Year Encumbrances Appropriated	540	540	0
<i>Fund Balance End of Year</i>	\$4,608	\$9,538	\$4,930

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$103,775	\$103,775	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	109,352	57,750	51,602
Contractual Services	2,803	2,751	52
<i>Total Expenditures</i>	112,155	60,501	51,654
<i>Net Change in Fund Balance</i>	(8,380)	43,274	51,654
<i>Fund Balance Beginning of Year</i>	31,795	31,795	0
<i>Fund Balance End of Year</i>	\$23,415	\$75,069	\$51,654

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,000	\$4,000	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	500	481	19
Materials and Supplies	8,857	6,765	2,092
Contractual Services	6,695	5,740	955
Capital Outlay	16,533	13,034	3,499
Other	5,075	5,075	0
<i>Total Expenditures</i>	37,660	31,095	6,565
<i>Excess of Revenues Over (Under) Expenditures</i>	(33,660)	(27,095)	6,565
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,000	12,000	0
<i>Net Change in Fund Balance</i>	(21,660)	(15,095)	6,565
<i>Fund Balance Beginning of Year</i>	74,130	74,130	0
Prior Year Encumbrances Appropriated	7,559	7,559	0
<i>Fund Balance End of Year</i>	\$60,029	\$66,594	\$6,565

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,575,000	\$1,614,068	\$39,068
Other	0	60	60
<i>Total Revenues</i>	<u>1,575,000</u>	<u>1,614,128</u>	<u>39,128</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,006,702	989,451	17,251
Materials and Supplies	22,774	12,066	10,708
Contractual Services	115,726	105,161	10,565
Capital Outlay	2,365	2,364	1
Other	1,699	1,698	1
Total Title Administration	<u>1,149,266</u>	<u>1,110,740</u>	<u>38,526</u>
Security Deposits			
Personal Services	83,681	83,291	390
Contractual Services	280	102	178
Total Security Deposits	<u>83,961</u>	<u>83,393</u>	<u>568</u>
<i>Total Expenditures</i>	<u>1,233,227</u>	<u>1,194,133</u>	<u>39,094</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	341,773	419,995	78,222
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(400,000)	(400,000)	0
<i>Net Change in Fund Balance</i>	(58,227)	19,995	78,222
<i>Fund Balance Beginning of Year</i>	1,177,274	1,177,274	0
Prior Year Encumbrances Appropriated	4,709	4,709	0
<i>Fund Balance End of Year</i>	<u>\$1,123,756</u>	<u>\$1,201,978</u>	<u>\$78,222</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$105,000	\$113,919	\$8,919
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	6,259	6,259	0
Contractual Services	256,033	105,537	150,496
Capital Outlay	6,035	6,035	0
<i>Total Expenditures</i>	268,327	117,831	150,496
<i>Net Change in Fund Balance</i>	(163,327)	(3,912)	159,415
<i>Fund Balance Beginning of Year</i>	444,535	444,535	0
Prior Year Encumbrances Appropriated	7,545	7,545	0
<i>Fund Balance End of Year</i>	\$288,753	\$448,168	\$159,415

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$5,700	\$9,801	\$4,101
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Contractual Services	3,198	3,198	0
<i>Excess of Revenues Over (Under) Expenditures</i>	2,502	6,603	4,101
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(11,200)	(11,200)	0
<i>Net Change in Fund Balance</i>	(8,698)	(4,597)	4,101
<i>Fund Balance Beginning of Year</i>	55,776	55,776	0
<i>Fund Balance End of Year</i>	\$47,078	\$51,179	\$4,101

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$25,000	\$53,890	\$28,890
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Personal Services	74,358	74,236	122
Contractual Services	2,606	1,683	923
Other	36	36	0
<i>Total Expenditures</i>	<u>77,000</u>	<u>75,955</u>	<u>1,045</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(52,000)	(22,065)	29,935
<b>Other Financing Sources (Uses)</b>			
Transfers In	52,000	40,000	(12,000)
<i>Net Change in Fund Balance</i>	0	17,935	17,935
<i>Fund Balance Beginning of Year</i>	<u>1,901</u>	<u>1,901</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,901</u></u>	<u><u>\$19,836</u></u>	<u><u>\$17,935</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$99,900	\$99,900	\$0
<b>Expenditures</b>			
Current:			
Judicial			
Commissioners			
Materials and Supplies	3,296	2,815	481
Contractual Services	99,948	96,047	3,901
<i>Total Expenditures</i>	103,244	98,862	4,382
<i>Net Change in Fund Balance</i>	(3,344)	1,038	4,382
<i>Fund Balance Beginning of Year</i>	3,296	3,296	0
Prior Year Encumbrances Appropriated	220	220	0
<i>Fund Balance End of Year</i>	\$172	\$4,554	\$4,382

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$6,869,757	\$4,743,232	(\$2,126,525)
Interest	652	8,729	8,077
<i>Total Revenues</i>	6,870,409	4,751,961	(2,118,448)
<b>Expenditures</b>			
Capital Outlay	9,359,430	7,888,068	1,471,362
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,489,021)	(3,136,107)	(647,086)
<b>Other Financing Sources (Uses)</b>			
OPWC Loans Issued	1,667,579	1,341,152	(326,427)
Transfers In	1,583,383	1,498,806	(84,577)
<i>Total Other Financing Sources (Uses)</i>	3,250,962	2,839,958	(411,004)
<i>Net Change in Fund Balance</i>	761,941	(296,149)	(1,058,090)
<i>Fund Balance Beginning of Year</i>	41,846	41,846	0
Prior Year Encumbrances Appropriated	527,570	527,570	0
<i>Fund Balance End of Year</i>	<u>\$1,331,357</u>	<u>\$273,267</u>	<u>(\$1,058,090)</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$119,555	\$121,997	\$2,442
Charges for Services	280	280	0
Contributions and Donations	0	1,380	1,380
Other	45,826	334,869	289,043
<i>Total Revenues</i>	<u>165,661</u>	<u>458,526</u>	<u>292,865</u>
<b>Expenditures</b>			
Capital Outlay	11,397,893	8,785,870	2,612,023
Debt Service:			
Interest and Fiscal Charges	15,000	15,000	0
Issuance Costs	24,325	24,325	0
Total Debt Service	<u>39,325</u>	<u>39,325</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,437,218</u>	<u>8,825,195</u>	<u>2,612,023</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,271,557)</u>	<u>(8,366,669)</u>	<u>2,904,888</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Bonds Issued	1,849,000	1,560,000	(289,000)
Premium on General Obligation Notes	12,150	12,150	0
Transfers In	341,001	434,297	93,296
Transfers Out	(883,876)	(757,884)	125,992
<i>Total Other Financing Sources (Uses)</i>	<u>1,318,275</u>	<u>1,248,563</u>	<u>(69,712)</u>
<i>Net Change in Fund Balance</i>	(9,953,282)	(7,118,106)	2,835,176
<i>Fund Balance Beginning of Year</i>	13,484,508	13,484,508	0
Prior Year Encumbrances Appropriated	<u>1,525,111</u>	<u>1,525,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,056,337</u></u>	<u><u>\$7,891,513</u></u>	<u><u>\$2,835,176</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Vehicle Maintenance Fund*  
*For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$691,068	\$407,808	(\$283,260)
<b>Expenses</b>			
Materials and Supplies	645,043	396,471	248,572
Contractual Services	7,000	3,500	3,500
Other	20,000	15,596	4,404
<i>Total Expenses</i>	672,043	415,567	256,476
<i>Net Change in Fund Equity</i>	19,025	(7,759)	(26,784)
<i>Fund Deficit Beginning of Year</i>	(28,068)	(28,068)	0
Prior Year Encumbrances Appropriated	49,532	49,532	0
<i>Fund Equity End of Year</i>	\$40,489	\$13,705	(\$26,784)

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,500,000	\$1,484,272	(\$15,728)
<b>Expenses</b>			
Contractual Services	701,809	640,109	61,700
Claims	815,353	815,353	0
<i>Total Expenses</i>	1,517,162	1,455,462	61,700
<i>Net Change in Fund Equity</i>	(17,162)	28,810	45,972
<i>Fund Equity Beginning of Year</i>	3,176,736	3,176,736	0
Prior Year Encumbrances Appropriated	3,774	3,774	0
<i>Fund Equity End of Year</i>	\$3,163,348	\$3,209,320	\$45,972

**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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$22,830,351	\$22,997,250	\$166,899
<b>Expenses</b>			
Contractual Services	3,177,549	1,694,562	1,482,987
Claims	22,251,496	22,251,496	0
Debt Service:			
Principal Retirement	155,000	155,000	0
Interest and Fiscal Charges	175,351	175,351	0
<i>Total Expenses</i>	<u>25,759,396</u>	<u>24,276,409</u>	<u>1,482,987</u>
<i>Net Change in Fund Equity</i>	(2,929,045)	(1,279,159)	1,649,886
<i>Fund Equity Beginning of Year</i>	<u>2,929,045</u>	<u>2,929,045</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,649,886</u></u>	<u><u>\$1,649,886</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Telephone/Data Board Fund*  
*For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$445,234	\$423,277	(\$21,957)
<b>Expenses</b>			
Contractual Services	488,889	476,747	12,142
<i>Net Change in Fund Equity</i>	(43,655)	(53,470)	(9,815)
<i>Fund Equity Beginning of Year</i>	4,765	4,765	0
Prior Year Encumbrances Appropriated	42,461	42,461	0
<i>Fund Equity (Deficit) End of Year</i>	\$3,571	(\$6,244)	(\$9,815)

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# Statistical Section



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## Statistical Section

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

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

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

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

	2015	2014(1)	2013(1)	2012(1)
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$104,880,283	\$102,647,200	\$100,693,379	\$102,251,744
Restricted:				
Capital Projects	12,761,249	15,223,440	16,482,068	15,988,064
Debt Service	0	0	0	0
Public Safety	8,579,315	2,316,308	2,031,458	1,542,631
Public Works	6,933,355	7,337,863	7,376,307	6,278,575
Health Services	40,009,775	36,791,140	34,303,503	34,592,025
Human Services	7,572,604	6,589,182	6,742,989	7,067,963
General Government	18,828,696	15,260,442	17,137,100	15,257,143
Unclaimed Monies	564,542	421,086	450,507	0
Unrestricted (Deficit)	<u>(49,417,148)</u>	<u>(45,917,743)</u>	<u>11,230,770</u>	<u>11,760,418</u>
<i>Total Governmental Activities Net Position</i>	<u>150,712,671</u>	<u>140,668,918</u>	<u>196,448,081</u>	<u>194,738,563</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	59,124,842	60,998,456	55,414,313	53,320,745
Restricted:				
Debt Service	10,532,612	11,741,157	11,384,862	11,877,870
Unrestricted	<u>10,020,817</u>	<u>7,323,762</u>	<u>15,724,414</u>	<u>17,062,549</u>
<i>Total Business-Type Activities Net Position</i>	<u>79,678,271</u>	<u>80,063,375</u>	<u>82,523,589</u>	<u>82,261,164</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	164,005,125	163,645,656	156,107,692	155,572,489
Restricted	105,782,148	95,680,618	95,908,794	92,604,271
Unrestricted (Deficit)	<u>(39,396,331)</u>	<u>(38,593,981)</u>	<u>26,955,184</u>	<u>28,822,967</u>
<i>Total Primary Government Net Position</i>	<u>\$230,390,942</u>	<u>\$220,732,293</u>	<u>\$278,971,670</u>	<u>\$276,999,727</u>

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

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

2011	2010	2009	2008	2007	2006
\$105,436,457	\$103,800,107	\$105,837,357	\$99,878,395	\$98,620,826	\$99,700,654
21,405,318	21,194,406	16,287,858	22,761,215	16,960,601	14,175,691
0	0	0	0	0	1,519,103
3,116,336	2,667,985	1,971,754	3,112,803	4,278,418	3,994,503
6,913,979	6,125,209	5,035,422	5,823,098	6,808,474	6,223,089
30,666,928	29,184,576	22,272,037	18,361,751	16,239,233	14,661,046
7,613,780	8,828,195	6,264,431	8,249,125	7,337,541	10,253,050
19,603,535	19,608,309	24,302,480	16,175,561	14,322,906	13,640,192
0	0	0	0	0	0
6,643,075	3,169,362	7,400,652	11,275,591	12,129,079	8,570,351
<u>201,399,408</u>	<u>194,578,149</u>	<u>189,371,991</u>	<u>185,637,539</u>	<u>176,697,078</u>	<u>172,737,679</u>
50,114,060	48,144,464	50,293,677	52,803,955	52,975,471	49,040,707
14,872,863	15,250,948	7,162,067	5,720,826	0	0
<u>17,300,292</u>	<u>17,512,055</u>	<u>21,534,050</u>	<u>18,836,245</u>	<u>21,912,343</u>	<u>18,524,560</u>
<u>82,287,215</u>	<u>80,907,467</u>	<u>78,989,794</u>	<u>77,361,026</u>	<u>74,887,814</u>	<u>67,565,267</u>
155,550,517	151,944,571	156,131,034	152,682,350	151,596,297	148,741,361
104,192,739	102,859,628	83,296,049	80,204,379	65,947,173	64,466,674
<u>23,943,367</u>	<u>20,681,417</u>	<u>28,934,702</u>	<u>30,111,836</u>	<u>34,041,422</u>	<u>27,094,911</u>
<u>\$283,686,623</u>	<u>\$275,485,616</u>	<u>\$268,361,785</u>	<u>\$262,998,565</u>	<u>\$251,584,892</u>	<u>\$240,302,946</u>

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

	2015	2014	2013	2012
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$7,177,799	\$6,738,883	\$6,767,123	\$5,942,694
Judicial	7,021,990	5,568,575	5,662,224	5,496,605
Public Safety	3,925,795	5,852,721	5,870,710	5,154,194
Public Works	201,515	402,778	213,278	159,737
Health	4,425,387	4,798,664	4,498,260	4,695,655
Human Services	1,894,829	1,884,021	1,883,573	1,765,741
	<u>24,647,315</u>	<u>25,245,642</u>	<u>24,895,168</u>	<u>23,214,626</u>
Total Charges for Services and Assessments	24,647,315	25,245,642	24,895,168	23,214,626
Operating Grants and Contributions	65,156,016	62,141,088	61,410,982	72,408,390
Capital Grants	4,985,488	4,177,023	2,505,708	6,399,688
	<u>94,788,819</u>	<u>91,563,753</u>	<u>88,811,858</u>	<u>102,022,704</u>
<i>Total Governmental Activities Program Revenue</i>	<u>94,788,819</u>	<u>91,563,753</u>	<u>88,811,858</u>	<u>102,022,704</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	681,419	628,692	525,149	472,744
Mahoning County Sewer	23,576,438	22,819,113	20,608,295	20,611,234
	<u>24,257,857</u>	<u>23,447,805</u>	<u>21,133,444</u>	<u>21,083,978</u>
Total Charges for Services and Assessments	24,257,857	23,447,805	21,133,444	21,083,978
Capital Grants and Contributions	1,326,036	816,222	933,776	1,021,992
	<u>25,583,893</u>	<u>24,264,027</u>	<u>22,067,220</u>	<u>22,105,970</u>
<i>Total Business-Type Activities Program Revenue</i>	<u>25,583,893</u>	<u>24,264,027</u>	<u>22,067,220</u>	<u>22,105,970</u>
<i>Total Primary Government Program Revenues</i>	<u>\$120,372,712</u>	<u>\$115,827,780</u>	<u>\$110,879,078</u>	<u>\$124,128,674</u>

2011	2010	2009	2008	2007	2006
\$6,138,992	\$5,868,142	\$5,858,412	\$6,674,076	\$6,794,602	\$5,849,711
5,738,234	5,618,604	5,275,306	5,089,139	5,176,449	4,272,300
4,527,870	4,709,310	4,296,566	4,621,657	4,711,308	3,677,170
170,932	144,868	180,907	167,456	147,766	160,459
4,787,038	4,977,960	3,501,479	3,572,698	3,377,824	3,522,304
1,934,935	1,741,689	1,857,974	2,345,758	2,775,833	3,131,434
23,298,001	23,060,573	20,970,644	22,470,784	22,983,782	20,613,378
78,695,348	87,111,613	101,408,097	101,242,335	98,249,665	85,472,465
5,260,990	3,056,458	2,221,132	7,311,710	4,352,369	1,757,142
107,254,339	113,228,644	124,599,873	131,024,829	125,585,816	107,842,985
433,795	542,440	496,189	600,801	609,294	860,613
21,132,254	20,635,860	23,348,025	22,477,223	21,157,386	20,370,302
21,566,049	21,178,300	23,844,214	23,078,024	21,766,680	21,230,915
1,722,636	1,997,482	748,452	1,764,162	4,044,063	6,001,341
23,288,685	23,175,782	24,592,666	24,842,186	25,810,743	27,232,256
\$130,543,024	\$136,404,426	\$149,192,539	\$155,867,015	\$151,396,559	\$135,075,241

(continued)

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

	2015	2014	2013	2012
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$23,050,539	\$28,900,811	\$27,035,225	\$25,890,863
Judicial	23,075,087	22,249,706	20,946,103	20,087,881
Public Safety	31,088,021	25,656,854	23,793,549	25,488,019
Public Works	14,205,410	14,147,583	12,640,556	21,596,642
Health	37,031,027	37,970,439	36,155,871	47,472,081
Human Services	39,850,859	39,560,161	37,781,584	36,691,886
Interest and Fiscal Charges	1,899,467	1,892,225	2,166,770	2,310,764
<i>Total Governmental Activities Expenses</i>	<u>170,200,410</u>	<u>170,377,779</u>	<u>160,519,658</u>	<u>179,538,136</u>
Business-Type Activities:				
Mahoning County Water	1,621,113	1,334,615	1,276,542	1,860,851
Mahoning County Sewer	24,440,240	21,567,811	20,561,245	21,332,223
<i>Total Business-Type Activities Expenses</i>	<u>26,061,353</u>	<u>22,902,426</u>	<u>21,837,787</u>	<u>23,193,074</u>
<i>Total Primary Government Program Expenses</i>	<u>196,261,763</u>	<u>193,280,205</u>	<u>182,357,445</u>	<u>202,731,210</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(75,411,591)	(78,814,026)	(71,707,800)	(77,515,432)
Business-Type Activities	<u>(477,460)</u>	<u>1,361,601</u>	<u>229,433</u>	<u>(1,087,104)</u>
<i>Total Primary Government Net Expense</i>	<u>(\$75,889,051)</u>	<u>(\$77,452,425)</u>	<u>(\$71,478,367)</u>	<u>(\$78,602,536)</u>

2011	2010	2009	2008	2007	2006
\$27,519,947	\$25,322,205	\$25,975,485	\$29,183,996	\$27,134,283	\$25,994,071
20,253,413	20,051,505	20,816,554	19,254,381	17,804,933	17,447,261
22,455,341	21,803,392	24,421,449	29,504,632	27,231,250	21,715,122
13,543,364	13,462,169	15,292,168	14,685,409	14,998,726	13,307,192
50,833,349	53,158,099	48,815,843	50,853,600	52,222,975	48,376,681
38,508,481	45,491,138	56,211,415	58,606,298	62,040,227	58,558,914
2,349,871	1,896,879	2,154,822	1,950,950	1,649,024	2,139,122
<u>175,463,766</u>	<u>181,185,387</u>	<u>193,687,736</u>	<u>204,039,266</u>	<u>203,081,418</u>	<u>187,538,363</u>
1,286,544	1,959,933	1,865,509	1,070,675	824,905	1,226,205
21,192,217	19,830,300	22,197,325	22,431,584	18,774,590	19,028,777
<u>22,478,761</u>	<u>21,790,233</u>	<u>24,062,834</u>	<u>23,502,259</u>	<u>19,599,495</u>	<u>20,254,982</u>
<u>197,942,527</u>	<u>202,975,620</u>	<u>217,750,570</u>	<u>227,541,525</u>	<u>222,680,913</u>	<u>207,793,345</u>
(68,209,427)	(67,956,743)	(69,087,863)	(73,014,437)	(77,495,602)	(79,695,378)
809,924	1,385,549	529,832	1,339,927	6,211,248	6,977,274
<u>(\$67,399,503)</u>	<u>(\$66,571,194)</u>	<u>(\$68,558,031)</u>	<u>(\$71,674,510)</u>	<u>(\$71,284,354)</u>	<u>(\$72,718,104)</u>

(continued)

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

	2015	2014	2013	2012
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$1,986,258	\$3,017,749	\$5,297,879	\$1,974,972
General Obligation Bond Retirement	3,792,671	3,975,496	1,515,889	4,288,832
Children Services Board	8,490,515	4,952,827	4,869,189	4,720,439
Board of Developmental Disabilities	14,223,631	13,898,401	13,691,556	13,289,321
Board of Mental Health	3,567,489	3,482,494	3,429,022	3,327,222
Sales Tax Levied for:				
General Purposes	34,186,420	33,297,009	30,438,298	30,636,548
Criminal and Administrative Justice	5,484,247	0	0	0
General Obligation Bond Retirement	1,758,561	840,000	1,400,000	0
Grants and Entitlements not Restricted to Specific Programs	5,751,011	6,622,413	6,783,824	5,768,962
Conveyance Taxes	1,940,022	1,782,152	1,853,653	1,696,113
Interest	977,013	436,809	180,089	838,035
Gain on Sale of Capital Assets	0	0	0	0
Other	3,085,506	4,259,245	3,655,919	4,134,143
Transfers	212,000	212,000	302,000	180,000
<i>Total Governmental Activities</i>	<u>85,455,344</u>	<u>76,776,595</u>	<u>73,417,318</u>	<u>70,854,587</u>
Business-Type Activities:				
Interest	50,311	39,351	76,827	159,468
Gain on Sale of Capital Assets	0	0	9,150	0
Other	254,045	471,945	249,015	1,081,585
Transfers	(212,000)	(212,000)	(302,000)	(180,000)
<i>Total Business-Type Activities</i>	<u>92,356</u>	<u>299,296</u>	<u>32,992</u>	<u>1,061,053</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>85,547,700</u>	<u>77,075,891</u>	<u>73,450,310</u>	<u>71,915,640</u>
<b>Change in Net Position</b>				
Governmental Activities	10,043,753	(2,037,431)	1,709,518	(6,660,845)
Business-Type Activities	(385,104)	1,660,897	262,425	(26,051)
<i>Total Primary Government Change in Net Position</i>	<u>\$9,658,649</u>	<u>(\$376,534)</u>	<u>\$1,971,943</u>	<u>(\$6,686,896)</u>

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

2011	2010	2009	2008	2007	2006
\$8,945,439	\$7,546,732	\$7,481,675	\$7,657,974	\$8,025,257	\$4,351,781
0	0	0	27,044	0	3,684,381
4,988,594	4,911,419	4,894,162	5,106,646	5,528,249	5,542,107
14,067,091	13,859,914	13,818,219	14,271,078	15,188,350	14,735,937
3,520,543	3,467,814	3,457,020	3,578,922	3,824,837	3,722,395
30,392,085	27,168,574	25,825,362	27,931,781	31,402,397	27,620,917
0	0	0	0	0	0
0	0	0	0	0	0
6,950,031	9,601,640	10,840,691	12,884,154	6,137,374	6,322,780
1,373,069	1,305,659	1,282,347	1,743,473	2,376,834	2,641,373
1,109,454	905,562	2,190,058	5,081,780	5,508,601	5,159,476
0	3,078	0	0	0	0
3,761,310	4,385,541	3,128,219	3,672,046	3,467,275	2,001,884
(76,930)	0	(95,438)	0	(4,173)	(73,003)
<u>75,030,686</u>	<u>73,155,933</u>	<u>72,822,315</u>	<u>81,954,898</u>	<u>81,455,001</u>	<u>75,710,028</u>
268,360	507,037	555,796	787,155	992,878	804,424
0	0	0	14,744	0	0
224,534	25,087	447,702	331,386	114,248	129,497
76,930	0	95,438	0	4,173	73,003
<u>569,824</u>	<u>532,124</u>	<u>1,098,936</u>	<u>1,133,285</u>	<u>1,111,299</u>	<u>1,006,924</u>
<u>75,600,510</u>	<u>73,688,057</u>	<u>73,921,251</u>	<u>83,088,183</u>	<u>82,566,300</u>	<u>76,716,952</u>
6,821,259	5,199,190	3,734,452	8,940,461	3,959,399	(3,985,350)
1,379,748	1,917,673	1,628,768	2,473,212	7,322,547	7,984,198
<u>\$8,201,007</u>	<u>\$7,116,863</u>	<u>\$5,363,220</u>	<u>\$11,413,673</u>	<u>\$11,281,946</u>	<u>\$3,998,848</u>

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

	2015	2014	2013	2012
<b>General Fund</b>				
Nonspendable	\$564,542	\$421,086	\$450,507	\$467,191
Restricted	2,118,587	1,889,510	1,696,947	2,403,449
Committed	258,024	102,233	575,148	499,663
Assigned	2,265,751	2,121,022	1,849,239	1,465,304
Unassigned	5,964,407	7,800,527	7,814,324	7,553,202
Reserved	0	0	0	0
Unreserved	0	0	0	0
<b>Total General Fund</b>	<b>11,171,311</b>	<b>12,334,378</b>	<b>12,386,165</b>	<b>12,388,809</b>
<b>All Other Governmental Funds</b>				
Restricted	78,144,955	71,377,952	68,546,202	69,676,529
Unassigned (Deficit)	(1,502,064)	(3,282,688)	(4,150,097)	(3,863,862)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund (Deficit)	0	0	0	0
Capital Projects funds	0	0	0	0
<b>Total All Other Governmental Funds</b>	<b>76,642,891</b>	<b>68,095,264</b>	<b>64,396,105</b>	<b>65,812,667</b>
<b>Total Governmental Funds</b>	<b>\$87,814,202</b>	<b>\$80,429,642</b>	<b>\$76,782,270</b>	<b>\$78,201,476</b>

Note: The County implemented GASB 54 in 2010.

2011	2010	2009	2008	2007	2006
\$732,981	\$0	\$0	\$0	\$0	\$0
2,439,605	1,538,536	1,547,574	0	0	0
1,116,180	470,209	527,630	0	0	0
1,312,696	1,184,077	1,201,489	0	0	0
8,179,228	9,392,999	5,511,125	0	0	0
0	0	0	2,304,561	2,116,783	2,570,980
0	0	0	9,022,660	10,423,409	5,239,464
13,780,690	12,585,821	8,787,818	11,327,221	12,540,192	7,810,444
77,726,651	74,877,427	57,422,364	0	0	0
(7,901,864)	(8,470,204)	(8,438,515)	0	0	0
0	0	0	11,710,666	10,526,012	10,507,883
0	0	0	38,778,393	35,643,598	37,829,433
0	0	0	(5,666,185)	(3,241,764)	894,742
0	0	0	10,858,748	13,788,051	12,092,356
69,824,787	66,407,223	48,983,849	55,681,622	56,715,897	61,324,414
\$83,605,477	\$78,993,044	\$57,771,667	\$67,008,843	\$69,256,089	\$69,134,858

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

	2015	2014	2013	2012
<b>Revenues</b>				
Property Taxes	\$33,166,681	\$29,496,715	\$29,316,661	\$29,118,104
Permissive Sales Tax	40,445,450	33,971,827	31,772,187	30,560,904
Intergovernmental	76,354,344	73,380,200	69,841,703	86,118,204
Conveyance Taxes	1,940,022	1,782,152	1,853,653	1,696,113
Interest	977,013	436,809	180,089	838,035
Fees, Licenses and Permits	14,434,632	14,740,318	14,724,268	14,558,833
Fines and Forfeitures	2,792,235	2,813,224	2,875,748	2,987,979
Rentals and Royalties	2,064,740	2,441,270	2,066,661	891,515
Charges for Services	5,057,653	4,950,697	4,939,168	4,470,446
Contributions and Donations	105,734	2,000	4,606	103,556
Special Assessments	286,359	299,096	284,995	288,135
Other	3,085,506	4,447,587	3,467,577	4,134,143
<i>Total Revenues</i>	<u>180,710,369</u>	<u>168,761,895</u>	<u>161,327,316</u>	<u>175,765,967</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	21,169,999	25,600,909	25,721,975	25,132,729
Judicial	22,422,241	21,116,351	20,514,682	19,997,869
Public Safety	29,323,034	23,457,577	22,062,581	24,379,271
Public Works	9,687,423	10,078,380	10,019,137	9,584,953
Health	36,399,668	36,637,137	35,442,806	48,395,040
Human Services	38,475,214	37,552,748	36,814,061	36,394,957
Capital Outlay	11,964,135	10,209,144	6,402,106	11,135,286
Debt Service				
Principal Retirement	3,683,687	3,899,711	3,627,081	3,714,329
Interest and Fiscal Charges	1,771,312	1,755,245	1,892,639	2,153,440
Bond Issuance Costs	30,018	161,342	307,093	172,213
<i>Total Expenditures</i>	<u>174,926,731</u>	<u>170,468,544</u>	<u>162,804,161</u>	<u>181,060,087</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,783,638</u>	<u>(1,706,649)</u>	<u>(1,476,845)</u>	<u>(5,294,120)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	47,770	0	17,625	0
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	1,341,152	0	0	40,912
General Obligation Bonds Issued	0	5,020,000	6,021,146	0
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(5,934,092)	0
Premium on Notes Issued	0	0	0	0
Premium on Bonds Issued	0	122,021	72,161	0
Transfers In	25,616,008	6,276,483	4,639,110	8,286,788
Transfers Out	(25,404,008)	(6,064,483)	(4,758,311)	(8,437,581)
<i>Total Other Financing Sources (Uses)</i>	<u>1,600,922</u>	<u>5,354,021</u>	<u>57,639</u>	<u>(109,881)</u>
Net Change in Fund Balances	<u>\$7,384,560</u>	<u>\$3,647,372</u>	<u>(\$1,419,206)</u>	<u>(\$5,404,001)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.36%	3.57%	3.60%	3.62%

2011	2010	2009	2008	2007	2006
\$29,133,310	\$29,005,633	\$28,898,320	\$29,942,112	\$32,220,488	\$32,263,381
29,699,553	27,477,880	25,971,964	27,981,246	28,431,266	27,620,917
92,323,512	104,546,050	107,447,575	120,427,488	107,256,875	92,518,954
1,373,069	1,305,659	1,282,347	1,743,473	2,376,834	2,641,373
1,109,454	905,562	2,190,058	5,168,580	5,624,207	5,159,476
14,025,888	14,646,974	13,669,630	14,454,185	14,894,487	14,498,882
2,935,163	2,754,849	2,249,020	2,373,060	1,885,316	1,625,533
1,075,835	1,109,880	1,221,677	1,218,895	1,320,893	413,296
4,954,358	4,239,614	3,476,495	4,098,080	4,515,160	3,619,641
5,796	4,565	4,597	6,685	8,806	18,425
284,225	291,269	355,030	352,843	291,020	304,861
3,761,310	4,385,541	3,128,219	3,672,046	3,467,275	1,986,277
180,681,473	190,673,476	189,894,932	211,438,693	202,292,627	182,671,016
26,451,267	25,065,900	24,881,632	26,840,960	24,833,907	25,399,508
20,279,327	19,402,665	20,391,628	18,972,376	17,471,993	17,687,147
21,297,256	21,217,388	22,654,327	28,002,709	25,570,765	20,967,016
9,970,120	9,083,394	11,043,197	11,146,970	11,425,708	10,120,032
50,569,263	51,680,046	47,905,806	50,141,754	52,374,317	49,141,136
38,249,170	44,597,570	56,956,278	58,639,302	61,951,599	59,115,648
11,122,227	7,706,310	8,911,584	12,554,007	6,637,207	3,820,814
3,942,854	2,908,765	7,602,306	11,548,711	7,585,892	5,785,189
2,085,584	1,688,258	2,021,423	1,881,867	1,552,853	2,107,619
292,754	445,685	175,518	269,643	117,588	310,807
184,259,822	183,795,981	202,543,699	219,998,299	209,521,829	194,454,916
(3,578,349)	6,877,495	(12,648,767)	(8,559,606)	(7,229,202)	(11,783,900)
0	24,800	0	22,360	6,400	272,593
1,270,853	0	0	0	1,344,418	0
221,753	0	0	0	0	0
6,790,000	14,176,000	3,015,000	5,860,000	800,000	12,250,000
0	0	0	0	5,150,000	1,462,903
0	0	0	0	0	0
0	0	0	0	29,716	0
85,327	143,082	0	0	24,072	220,741
10,485,794	9,212,290	7,518,014	11,718,267	9,826,345	16,491,441
(10,662,945)	(9,212,290)	(7,613,452)	(11,718,267)	(9,830,518)	(13,853,571)
8,190,782	14,343,882	2,919,562	5,882,360	7,350,433	16,844,107
\$4,612,433	\$21,221,377	(\$9,729,205)	(\$2,677,246)	\$121,231	\$5,060,207
3.54%	2.63%	5.01%	6.59%	4.56%	4.34%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2015	\$2,899,755,880	\$880,861,940	\$10,801,765,200	\$224,785,320	\$255,437,864
2014	2,857,087,950	909,318,950	10,761,162,571	194,662,910	221,207,852
2013	2,851,153,750	916,921,610	10,765,929,600	174,204,740	197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2007	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2006	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080

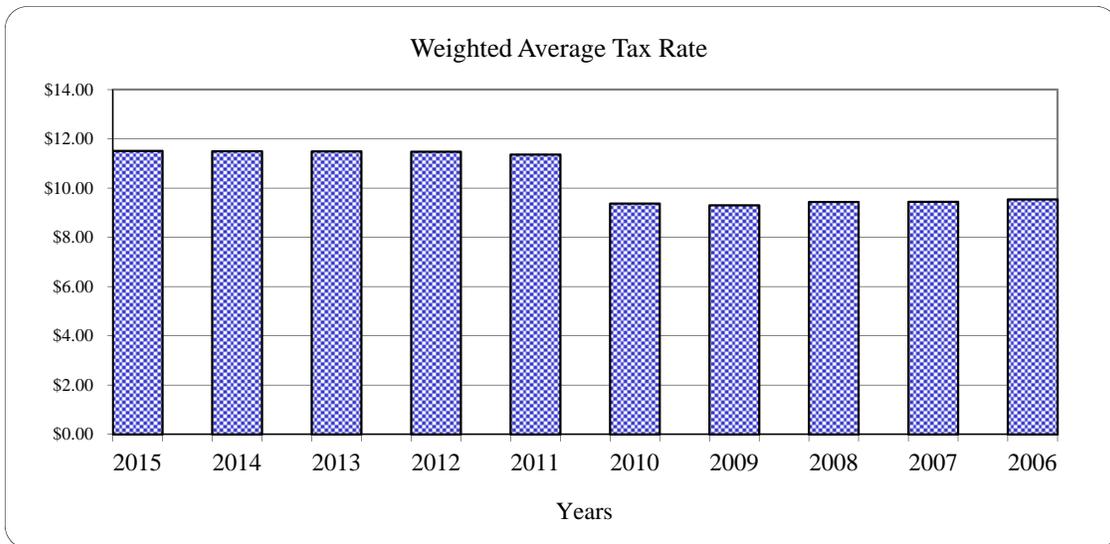
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,005,403,140	\$11,057,203,064	36.2%	\$11.51072
0	0	3,961,069,810	10,982,370,424	36.1	11.49715
0	0	3,942,280,100	10,963,889,532	36.0	11.48735
0	0	3,911,758,640	10,895,039,622	35.9	11.47871
0	0	4,131,667,780	11,536,922,634	35.8	11.35746
0	0	4,126,239,240	11,530,858,978	35.8	9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,759	34.8	9.54073



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

	2015	2014	2013	2012	2011
<b>Unvoted Millage</b>					
Operating	\$1.00000	\$1.00000	\$1.55000	\$1.00000	\$2.10000
Debt Service	1.10000	1.10000	0.55000	1.10000	0.00000
<b>Voted Millage - by levy</b>					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19330	0.19330	0.19520	0.19525	0.18180
Commercial/Industrial and Public Utility Real	0.27597	0.27597	0.27229	0.27200	0.27512
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.79696	0.79696	0.80480	0.80502	0.74957
Commercial/Industrial and Public Utility Real	0.79776	0.79776	0.78712	0.78628	0.79530
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29363	0.29363	0.29652	0.29660	0.27617
Commercial/Industrial and Public Utility Real	0.33122	0.33122	0.32681	0.32645	0.33020
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.93760	0.93760	0.94682	0.94709	0.88184
Commercial/Industrial and Public Utility Real	0.93854	0.93854	0.92603	0.92503	0.93565
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03866	0.03866	0.03904	0.03905	0.36360
Commercial/Industrial and Public Utility Real	0.05519	0.05519	0.05446	0.05440	0.05502
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.83032	1.83032	0.33184	0.33193	0.30907
Commercial/Industrial and Public Utility Real	1.85000	1.85000	0.46289	0.46240	0.46770
General Business and Public Utility Personal	1.85000	1.85000	0.85000	0.85000	0.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.81279	2.81279	2.84046	2.84126	2.64553
Commercial/Industrial and Public Utility Real	2.81561	2.81561	2.77808	2.77510	2.80694
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.21098	1.21098	1.22289	1.22324	1.13897
Commercial/Industrial and Public Utility Real	1.36275	1.36275	1.34459	1.34314	1.35855
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.72790	0.72810	0.67795
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.79568	0.79482	0.80395
General Business and Public Utility Personal	0.00000	0.00000	1.00000	1.00000	1.00000

2010	2009	2008	2007	2006
\$2.10000	\$2.10000	\$2.10000	\$2.10000	\$0.40000
0.00000	0.00000	0.00000	0.00000	1.70000
0.18163	0.18166	0.18196	0.18212	0.18256
0.27239	0.27229	0.27250	0.27145	0.27240
0.50000	0.50000	0.50000	0.50000	0.50000
0.74886	0.74897	0.75021	0.75089	0.75267
0.78740	0.78712	0.78773	0.78468	0.78744
0.85000	0.85000	0.85000	0.85000	0.85000
0.27591	0.27595	0.27640	0.27665	0.27731
0.32692	0.32680	0.32706	0.32579	0.32694
0.50000	0.50000	0.50000	0.50000	0.50000
0.88102	0.88114	0.88260	0.88340	0.88549
0.92635	0.92602	0.92674	0.92316	0.92640
1.00000	1.00000	1.00000	1.00000	1.00000
0.03633	0.03633	0.03639	0.36420	0.03651
0.05448	0.05446	0.05450	0.05429	0.05448
0.10000	0.10000	0.10000	0.10000	0.10000
0.30878	0.30882	0.30933	0.30961	0.31034
0.46305	0.46289	0.46325	0.46146	0.46308
0.85000	0.85000	0.85000	0.85000	0.85000
2.64305	2.64342	2.64779	2.65019	2.65648
2.77905	2.77807	2.78022	2.76947	2.77919
3.00000	3.00000	3.00000	3.00000	3.00000
1.13790	1.13806	1.13994	1.14098	1.14368
1.34505	1.34458	1.34562	1.34041	1.34512
2.00000	2.00000	2.00000	2.00000	2.00000
0.67731	0.67741	0.67853	0.67914	0.68075
0.79596	0.79568	0.79629	0.79321	0.79600
1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

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

	2015	2014	2013	2012	2011
<hr/>					
2010 Mahoning County Library					
Residential/Agricultural Real	\$1.78085	\$1.78085	\$1.79949	\$1.80000	\$1.80000
Commercial/Industrial and Public Utility Real	1.80000	1.80000	1.78149	1.77958	1.80000
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000	1.80000
<hr/>					
<b>Total Voted Millage by type of Property</b>					
Residential/Agricultural Real	\$9.89510	\$9.89510	\$9.20495	\$9.20755	\$9.02451
Commercial/Industrial and Public Utility Real	10.22705	10.22705	9.52945	9.51921	9.62844
General Business and Public Utility Personal	11.60000	11.60000	11.60000	11.60000	11.60000
<hr/>					
<b>Total Millage by type of Property</b>					
Residential/Agricultural Real	\$11.99510	\$11.99510	\$11.30495	\$11.30755	\$11.12451
Commercial/Industrial and Public Utility Real	12.32705	12.32705	11.62945	11.61921	11.72844
General Business and Public Utility Personal	13.70000	13.70000	13.70000	13.70000	13.70000
<hr/>					
<b>Total Weighted Average Tax Rate</b>	\$11.51072	\$11.49715	\$11.48735	\$11.47871	\$11.35746
<hr/>					
<b>Overlapping Rates by Taxing District</b>					
<b>Cities</b>					
Alliance					
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	12.70000	12.70000	12.70000	9.70000	5.93761
Commercial/Industrial and Public Utility Real	12.70000	12.70000	12.70000	9.70000	6.47829
General Business and Public Utility Personal	12.70000	12.70000	12.70000	9.70000	6.50000
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	6.79937	6.79937	6.80000	6.80000	4.00000
Commercial/Industrial and Public Utility Real	6.62728	6.62728	6.61637	6.80000	3.79459
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000	6.80000
Salem					
Residential/Agricultural Real	4.24054	4.24054	4.18781	4.18267	4.17656
Commercial/Industrial and Public Utility Real	4.38808	4.38808	4.25900	4.26410	4.26107
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	7.00000	7.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	6.99801	6.99801	4.00000	4.00000	4.00000
General Business and Public Utility Personal	7.00000	7.00000	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

2010	2009	2008	2007	2006
\$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
\$6.89080	\$6.89177	\$6.90316	\$7.23719	\$6.92580
7.75066	7.74791	7.75391	7.72393	7.75103
9.80000	9.80000	9.80000	9.80000	9.80000
\$8.99080	\$8.99177	\$9.00316	\$9.33719	\$9.02580
9.85066	9.84791	9.85391	9.82393	9.85103
11.90000	11.90000	11.90000	11.90000	11.90000
\$9.37089	\$9.29600	\$9.43177	\$9.44120	\$9.54073
\$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
5.63407	5.63287	5.62869	5.61625	5.61657
6.17356	6.16830	6.18418	6.17582	6.18242
6.20000	6.20000	6.20000	6.20000	6.20000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
4.78398	4.78688	4.07137	4.13879	4.14849
4.79794	4.80000	4.23487	4.23405	4.23310
4.80000	4.80000	4.30000	4.30000	4.30000
4.14620	4.14412	4.14322	4.23677	4.23624
4.28851	4.34529	4.35368	4.44461	4.45512
4.60000	4.60000	4.60000	4.60000	4.60000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000

(continued)

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

	2015	2014	2013	2012	2011
<b>Villages</b>					
<b>Beloit</b>					
Residential/Agricultural Real	\$22.61580	\$22.61580	\$22.77551	\$22.77532	\$16.22966
Commercial/Industrial and Public Utility Real	22.80204	22.80204	22.79856	22.79856	16.18314
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	17.11000
<b>Craig Beach</b>					
Residential/Agricultural Real	6.93776	6.93776	6.90087	6.90260	6.85700
Commercial/Industrial and Public Utility Real	7.87881	7.87881	7.06173	7.06173	7.57415
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
<b>Lowellville</b>					
Residential/Agricultural Real	4.99044	4.99044	4.98747	4.98747	5.12311
Commercial/Industrial and Public Utility Real	5.87803	5.87803	5.86507	5.86506	6.01102
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
<b>New Middletown</b>					
Residential/Agricultural Real	15.36751	15.36751	15.36598	15.37599	13.34248
Commercial/Industrial and Public Utility Real	14.89993	14.89993	15.18568	15.15872	13.34020
General Business and Public Utility Personal	15.40000	15.40000	15.40000	15.40000	13.40000
<b>Poland</b>					
Residential/Agricultural Real	8.40380	8.40380	8.38569	8.38399	8.24238
Commercial/Industrial and Public Utility Real	8.37901	8.37901	8.17840	8.17840	8.05259
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	8.60000
<b>Sebring</b>					
Residential/Agricultural Real	7.23830	7.23830	7.23507	7.23569	6.88452
Commercial/Industrial and Public Utility Real	7.95517	7.95517	7.95670	7.90322	7.99050
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
<b>Washingtonville</b>					
Residential/Agricultural Real	12.03419	12.03419	11.86985	11.84127	11.88548
Commercial/Industrial and Public Utility Real	14.39651	14.39651	14.39533	14.39533	13.98936
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
<b>Townships</b>					
<b>Austintown</b>					
Residential/Agricultural Real	15.53192	15.53192	15.52630	12.28578	11.28373
Commercial/Industrial and Public Utility Real	16.00987	16.00987	15.98184	13.21968	12.88706
General Business and Public Utility Personal	19.00000	19.00000	19.00000	18.60000	18.10000
<b>Beaver</b>					
Residential/Agricultural Real	13.02221	13.02221	13.32219	13.34687	13.41501
Commercial/Industrial and Public Utility Real	14.03781	14.03781	13.88960	13.84130	13.75981
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
<b>Berlin</b>					
Residential/Agricultural Real	6.95335	6.95335	7.19989	7.19785	7.18927
Commercial/Industrial and Public Utility Real	7.08808	7.08808	7.08961	7.08961	7.46857
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000	7.80000

2010	2009	2008	2007	2006
\$18.65110	\$12.64935	\$12.65258	\$10.78918	\$10.78926
18.70331	12.71107	12.71107	10.74050	10.74050
22.00000	16.00000	16.00000	16.00000	16.00000
6.78921	6.76080	6.75626	6.74979	6.75674
7.57415	7.57415	7.62268	7.62140	7.62140
8.20000	8.20000	8.20000	8.20000	8.20000
5.12073	5.12078	5.12162	5.12259	5.12268
5.91200	5.91200	5.91344	5.91180	5.86028
8.00000	8.00000	8.00000	8.00000	8.00000
13.36183	13.36222	12.86467	12.89284	11.19985
13.34020	13.34287	12.99101	13.08049	11.64116
13.40000	13.40000	13.40000	13.40000	12.40000
8.22793	8.22123	8.21463	7.19559	7.19164
8.05259	8.05079	7.80168	6.88809	6.89673
8.60000	8.60000	8.60000	7.60000	7.60000
6.88413	6.88293	6.88601	6.88859	5.88957
7.99048	7.99049	7.99047	7.89382	6.94082
8.40000	8.40000	8.40000	8.40000	7.40000
11.78994	11.83599	11.83453	12.17214	12.17231
14.18844	14.18512	14.18512	14.05021	14.05021
19.70000	19.70000	19.70000	19.70000	19.70000
11.27543	11.28050	11.28330	11.29911	9.67732
12.88029	12.86161	12.81780	12.70388	11.42883
18.10000	18.10000	18.10000	18.10000	18.10000
13.39495	13.39483	13.47915	13.49282	10.75450
13.80410	13.86359	13.85152	13.64844	10.80416
18.30000	18.30000	18.30000	18.30000	15.40000
5.18898	5.19124	5.20239	5.21470	5.22048
5.46857	5.46857	5.46832	5.48140	5.48140
5.80000	5.80000	5.80000	5.80000	5.80000

(continued)

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

	2015	2014	2013	2012	2011
<b>Boardman</b>					
Residential/Agricultural Real	\$15.36765	\$15.36765	\$15.35450	\$15.35353	\$10.78226
Commercial/Industrial and Public Utility Real	15.06303	15.06303	14.87157	14.85547	11.41811
General Business and Public Utility Personal	21.10000	21.10000	21.10000	21.10000	17.25000
<b>Canfield</b>					
Residential/Agricultural Real	2.70048	2.70048	2.70077	2.70080	2.69922
Commercial/Industrial and Public Utility Real	2.71827	2.71827	2.71749	2.71744	2.71529
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
<b>Coitsville</b>					
Residential/Agricultural Real	14.24837	14.24837	14.62025	10.99029	10.71219
Commercial/Industrial and Public Utility Real	14.91555	14.91555	15.12503	11.74445	11.89976
General Business and Public Utility Personal	21.00000	21.00000	21.00000	19.50000	19.50000
<b>Ellsworth</b>					
Residential/Agricultural Real	3.97790	3.97790	4.06299	4.06401	4.07758
Commercial/Industrial and Public Utility Real	4.24983	4.24983	4.24973	4.24973	4.28022
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
<b>Fairfield</b>					
Residential/Agricultural Real	1.77399	1.77399	1.76591	1.76619	1.75603
Commercial/Industrial and Public Utility Real	1.86070	1.86070	1.85837	1.85873	1.85419
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
<b>Goshen</b>					
Residential/Agricultural Real	10.17677	10.17677	10.86401	10.86233	10.87455
Commercial/Industrial and Public Utility Real	11.00000	11.00000	10.99960	11.00000	10.94486
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
<b>Green</b>					
Residential/Agricultural Real	8.66216	8.66216	9.08631	9.08727	9.15527
Commercial/Industrial and Public Utility Real	9.76402	9.76402	9.68379	9.61232	9.55859
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000	10.40000
<b>Jackson</b>					
Residential/Agricultural Real	8.58033	8.58033	8.93656	8.94690	8.85728
Commercial/Industrial and Public Utility Real	8.81804	8.81804	8.76500	8.76524	8.94999
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
<b>Milton</b>					
Residential/Agricultural Real	8.69018	8.69018	8.81262	8.06655	8.55912
Commercial/Industrial and Public Utility Real	8.82702	8.82702	8.72277	8.41300	8.69159
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
<b>Perry</b>					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
<b>Poland</b>					
Residential/Agricultural Real	5.02673	5.02673	5.04083	5.04490	4.91971
Commercial/Industrial and Public Utility Real	5.72287	5.72287	5.74462	5.74470	5.71273
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2010	2009	2008	2007	2006
\$10.77538	\$10.77261	\$8.57374	\$8.56668	\$8.56697
11.37645	11.36505	9.17403	9.17298	9.17310
17.25000	17.25000	15.05000	15.05000	15.05000
2.69918	2.69914	2.69937	2.69959	2.69979
2.71448	2.71467	2.71512	2.71549	2.71720
2.75000	2.75000	2.75000	2.75000	2.75000
10.70960	10.68867	10.69911	10.66416	10.66157
11.76286	11.74711	11.67530	11.56002	11.78045
19.50000	19.50000	19.50000	19.50000	19.50000
4.07677	4.07804	4.07161	4.83570	4.09293
4.28022	4.28022	4.28022	4.30365	4.30444
4.70000	4.70000	4.70000	4.70000	4.70000
1.74900	1.75004	1.75608	1.84464	1.85372
1.93895	1.94027	1.92888	1.92803	1.94113
2.00000	2.00000	2.00000	2.00000	2.00000
10.87646	10.88350	10.57603	10.58008	9.18288
10.94060	10.94060	10.77591	10.76333	9.79515
11.00000	11.00000	11.00000	11.00000	11.00000
9.15194	6.93421	6.96501	6.96837	6.98889
7.45857	7.45857	7.43636	7.43680	7.44689
10.40000	8.60000	8.60000	8.60000	8.60000
7.95553	8.05360	8.05632	8.06402	5.32188
7.93404	7.92076	7.94185	7.95872	5.56940
8.95000	8.95000	8.95000	8.95000	8.95000
8.55806	8.55405	5.53773	5.52080	5.53095
8.69825	9.05346	6.62364	6.60708	6.63634
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.02000	0.20000
0.20000	0.20000	0.20000	0.02000	0.20000
4.91748	4.91725	4.92231	4.92566	4.94329
5.76431	5.76562	5.76647	5.71088	5.70837
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*

	2015	2014	2013	2012	2011
<b>Smith</b>					
Residential/Agricultural Real	\$6.75121	\$6.75121	\$7.14024	\$7.13724	\$6.93969
Commercial/Industrial and Public Utility Real	9.74033	9.74033	9.79321	9.76578	9.69116
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
<b>Springfield</b>					
Residential/Agricultural Real	10.18834	10.18834	10.44574	10.44884	10.60787
Commercial/Industrial and Public Utility Real	10.66060	10.66060	10.92582	10.93081	11.43036
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
<b>Special Districts</b>					
<b>Boardman Township Park</b>					
Residential/Agricultural Real	0.93934	0.93934	0.93887	0.93884	0.91333
Commercial/Industrial and Public Utility Real	0.93163	0.93163	0.91890	0.91783	0.94526
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Cardinal Joint Fire District</b>					
Residential/Agricultural Real	5.02036	5.02036	3.78254	3.78482	3.70212
Commercial/Industrial and Public Utility Real	4.97593	4.97593	3.68377	3.68231	3.68621
General Business and Public Utility Personal	5.92000	5.92000	4.67000	4.67000	4.67000
<b>Mill Creek Park Metro District</b>					
Residential/Agricultural Real	1.64079	1.64079	1.65693	1.65740	1.54323
Commercial/Industrial and Public Utility Real	1.64244	1.64244	1.62055	1.61881	1.63738
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
<b>Western Reserve Joint Fire District</b>					
Residential/Agricultural Real	2.73243	2.73243	2.74174	2.74466	1.67630
Commercial/Industrial and Public Utility Real	2.87188	2.87188	2.84693	2.84693	1.81740
General Business and Public Utility Personal	3.80000	3.80000	3.80000	2.80000	2.80000
<b>Western Reserve Transit Authority</b>					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
<b>Joint Vocational School</b>					
<b>Mahoning County Career and Technical Center</b>					
Residential/Agricultural Real	2.07406	2.07406	2.09933	2.10000	2.00100
Commercial/Industrial and Public Utility Real	2.02455	2.02455	2.00249	2.10000	2.01838
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
<b>Schools</b>					
<b>Alliance City</b>					
Residential/Agricultural Real	37.49782	37.49782	37.37888	33.55584	33.30340
Commercial/Industrial and Public Utility Real	42.50173	42.50173	41.97546	36.44059	35.67334
General Business and Public Utility Personal	62.20000	62.20000	62.10000	60.60000	60.40000
<b>Austintown Local</b>					
Residential/Agricultural Real	35.35340	35.35340	35.52582	35.52546	33.72260
Commercial/Industrial and Public Utility Real	39.29032	39.29032	39.42646	39.43338	39.63453
General Business and Public Utility Personal	60.40000	60.40000	60.60000	60.60000	60.40000

2010	2009	2008	2007	2006
\$6.94035	\$6.94354	\$6.96023	\$6.98235	\$6.98653
9.69221	9.71438	9.67050	9.71092	9.72494
12.80000	12.80000	12.80000	12.80000	12.80000
10.65041	9.18572	10.20157	10.29560	10.32529
11.14661	9.67107	10.65406	10.43372	10.90135
14.40000	14.40000	16.40000	16.40000	16.40000
0.56842	0.56823	0.56829	0.56774	0.56777
0.59359	0.59291	0.59341	0.59333	0.59334
1.00000	1.00000	1.00000	1.00000	1.00000
3.69958	3.69751	3.70914	3.72276	2.21265
3.55961	3.56819	3.69625	3.72549	2.25925
4.67000	4.67000	4.67000	4.67000	3.15000
1.54178	1.54200	1.54455	1.54595	1.54961
1.62111	1.62054	1.62179	1.61552	1.62119
1.75000	1.75000	1.75000	1.75000	1.75000
1.67446	1.67399	1.67609	1.67669	1.68497
1.83165	1.83170	1.79053	1.78973	1.79068
2.80000	2.80000	2.80000	2.80000	2.80000
0.00000	3.63759	3.63456	3.63011	3.62916
0.00000	4.43966	4.42477	4.40778	1.40858
0.00000	5.00000	5.00000	5.00000	5.00000
2.00000	2.00000	2.00000	2.00000	2.00000
2.00330	2.00431	2.00781	2.00000	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000
33.65598	32.66194	30.65284	29.51202	32.26557
35.77899	35.21895	31.43349	29.36085	41.88222
60.80000	60.70000	58.70000	57.60000	60.30000
30.80382	30.81508	30.62152	30.75754	30.90495
36.71238	36.64809	36.29782	36.07623	36.33704
57.50000	57.50000	57.30000	57.40000	57.50000

(continued)

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

	2015	2014	2013	2012	2011
<b>Boardman Local</b>					
Residential/Agricultural Real	\$39.43751	\$39.43751	\$38.81204	\$34.91210	\$32.16046
Commercial/Industrial and Public Utility Real	39.70942	39.70942	38.78400	34.84360	35.39078
General Business and Public Utility Personal	58.15000	58.15000	58.15000	54.25000	53.95000
<b>Campbell City</b>					
Residential/Agricultural Real	42.17224	42.17224	41.61928	40.61907	35.79206
Commercial/Industrial and Public Utility Real	40.85438	40.85438	39.40966	38.38981	36.82576
General Business and Public Utility Personal	42.20000	42.20000	41.70000	40.70000	39.45000
<b>Canfield Local</b>					
Residential/Agricultural Real	37.15771	37.15771	31.33631	32.35032	33.06431
Commercial/Industrial and Public Utility Real	36.99185	36.99185	30.83505	31.86585	33.49962
General Business and Public Utility Personal	59.90000	59.90000	54.00000	55.00000	56.60000
<b>Columbiana Local</b>					
Residential/Agricultural Real	25.08679	25.08679	24.85243	24.85162	25.69285
Commercial/Industrial and Public Utility Real	24.64437	24.64437	24.60001	24.60002	25.50020
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	34.40000
<b>Hubbard Local</b>					
Residential/Agricultural Real	38.02917	38.02917	38.15477	38.45930	36.21122
Commercial/Industrial and Public Utility Real	42.32697	42.32697	42.32367	42.32518	41.64287
General Business and Public Utility Personal	58.60000	58.60000	58.75000	59.10000	57.95000
<b>Jackson Milton Local</b>					
Residential/Agricultural Real	32.79148	32.79148	33.20079	33.40097	33.45738
Commercial/Industrial and Public Utility Real	33.15638	33.15638	33.25867	33.45868	33.66809
General Business and Public Utility Personal	44.95000	44.95000	45.35000	45.55000	45.55000
<b>Leetonia Local</b>					
Residential/Agricultural Real	33.78603	33.78603	33.79027	33.79004	33.19062
Commercial/Industrial and Public Utility Real	33.82874	33.82874	33.82670	33.82545	33.22289
General Business and Public Utility Personal	33.91000	33.91000	33.91000	33.91000	33.31000
<b>Lowellville Local</b>					
Residential/Agricultural Real	27.03889	27.03889	27.27454	27.27169	27.62487
Commercial/Industrial and Public Utility Real	37.20251	37.20251	37.07300	37.07299	38.35541
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
<b>Poland Local</b>					
Residential/Agricultural Real	41.38925	41.38925	41.33681	35.45433	35.62209
Commercial/Industrial and Public Utility Real	41.49796	41.49796	40.94487	35.00119	35.99584
General Business and Public Utility Personal	53.40000	53.40000	53.30000	47.40000	48.30000
<b>Sebring Local</b>					
Residential/Agricultural Real	28.06782	28.06782	28.05254	28.05521	26.06622
Commercial/Industrial and Public Utility Real	42.32122	42.32122	42.33030	41.95984	42.38815
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
<b>South Range Local</b>					
Residential/Agricultural Real	38.06657	38.06657	38.08951	38.28998	38.31471
Commercial/Industrial and Public Utility Real	38.61225	38.61225	38.20819	38.28360	38.47210
General Business and Public Utility Personal	56.90000	56.90000	56.90000	57.10000	57.10000

2010	2009	2008	2007	2006
\$32.13118	\$32.11773	\$32.12779	\$31.95803	\$32.02342
35.24222	35.22561	35.31267	35.15911	35.21690
53.95000	53.95000	53.95000	53.80000	53.85000
36.76894	36.76122	36.73393	37.30267	38.20272
37.79910	37.76946	37.85902	38.46184	39.39909
40.45000	40.45000	40.45000	41.10000	42.00000
32.88616	32.87574	32.95433	33.11867	33.27418
32.51091	32.56466	33.36199	33.64388	34.07765
56.60000	56.60000	56.60000	56.70000	56.80000
25.50000	25.50002	25.50001	25.63001	25.63001
25.67612	25.69803	25.53064	25.64211	25.63002
34.40000	34.40000	34.40000	34.53000	34.53000
37.09909	37.07610	36.68064	37.06969	31.25001
42.44615	41.93289	41.32861	41.41796	35.30882
58.90000	58.85000	58.45000	58.85000	53.05000
33.51406	33.55729	33.55559	33.86421	31.61509
33.56785	33.57077	33.57229	33.92300	31.67492
45.65000	45.65000	45.65000	46.00000	47.60000
33.18734	33.18753	31.17794	31.41111	29.86152
33.25853	33.25883	31.24855	32.02825	30.47832
33.31000	33.31000	33.80000	43.00600	41.45600
27.59771	27.60366	27.63814	27.66980	27.77605
37.38706	37.37953	37.39350	36.95493	36.35030
61.50000	61.50000	61.50000	61.50000	61.50000
35.60390	35.59875	35.61292	35.77130	36.27312
35.93609	35.88326	35.59715	35.77101	36.27121
48.30000	48.30000	48.30000	48.90000	49.40000
26.06456	26.05944	26.06091	26.06208	26.06224
42.38804	42.38804	42.38793	41.64198	41.96074
59.30000	59.30000	59.30000	59.30000	59.30000
38.39510	38.49530	38.59873	30.95003	36.45002
38.38470	38.94858	39.00562	30.95002	36.45001
57.20000	57.30000	57.40000	49.75000	55.25000

(continued)

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

	2015	2014	2013	2012	2011
<b>Springfield Local</b>					
Residential/Agricultural Real	\$25.48319	\$25.48319	\$23.00001	\$23.00002	\$21.00001
Commercial/Industrial and Public Utility Real	25.48419	25.48419	23.00001	23.00002	22.28082
General Business and Public Utility Personal	36.00000	36.00000	33.50000	33.50000	33.50000
<b>Struthers City</b>					
Residential/Agricultural Real	38.19371	38.19371	39.33846	39.34130	37.43349
Commercial/Industrial and Public Utility Real	48.12208	48.12208	49.04156	49.04673	48.81571
General Business and Public Utility Personal	63.50000	63.50000	64.70000	64.70000	64.70000
<b>Weathersfield Local</b>					
Residential/Agricultural Real	38.60932	38.60932	39.42399	31.86830	30.68784
Commercial/Industrial and Public Utility Real	45.78075	45.78075	45.00236	37.07968	36.20919
General Business and Public Utility Personal	62.25000	62.25000	63.05000	55.55000	55.15000
<b>West Branch Local</b>					
Residential/Agricultural Real	23.06453	23.06453	23.21725	23.21590	23.08321
Commercial/Industrial and Public Utility Real	23.82240	23.82240	23.43064	23.39298	23.12249
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000	33.20000
<b>Western Reserve Local</b>					
Residential/Agricultural Real	38.96252	38.96252	38.93286	38.93007	40.53684
Commercial/Industrial and Public Utility Real	39.12521	39.12521	39.02541	39.06541	40.69840
General Business and Public Utility Personal	52.90000	52.90000	52.80000	52.80000	54.40000
<b>Youngstown City</b>					
Residential/Agricultural Real	53.84281	53.84281	53.67222	53.15291	44.67962
Commercial/Industrial and Public Utility Real	61.11409	61.11409	60.01445	59.48434	56.21043
General Business and Public Utility Personal	63.00000	63.00000	63.00000	62.50000	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

2010	2009	2008	2007	2006
\$23.40002	\$23.40002	\$23.75002	\$23.75001	\$24.50000
24.06364	23.90272	24.09552	23.75002	24.50002
35.90000	35.90000	36.25000	36.25000	37.00000
37.41311	37.40719	37.40408	37.64580	30.84855
48.67761	48.68232	48.82731	48.56845	41.67399
64.70000	64.70000	64.70000	64.90000	58.00000
30.70707	30.65144	29.72748	31.00430	31.40001
36.25075	36.41787	35.44272	36.86436	37.15215
55.20000	55.15000	54.20000	55.50000	55.90000
23.08462	23.08421	23.58549	23.85045	24.25306
23.12943	23.12947	23.63020	23.87963	24.28457
33.20000	33.20000	33.70000	33.95000	34.35000
40.56153	40.53243	32.93285	33.28998	33.64492
40.69840	40.69840	33.09766	33.46228	33.81266
54.40000	54.40000	46.80000	47.15000	47.50000
44.61049	44.58543	35.06321	35.02468	35.01774
55.46919	55.31420	45.68532	45.54507	45.57144
60.50000	60.50000	51.00000	51.00000	51.00000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2015	\$48,724,973	\$46,813,538	96.08 %	\$1,786,935	\$48,600,473
2014	45,397,945	45,203,872	99.57	1,415,222	46,619,094
2013	45,205,259	43,055,369	95.24	1,673,433	44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390

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

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.74 %	\$6,226,986	12.78 %
102.69	5,890,441	12.98
98.95	6,060,189	13.41
99.06	6,573,315	14.65
97.01	8,090,633	17.63
96.89	5,653,012	14.77
97.12	4,777,831	12.61
98.13	3,929,325	10.51
97.82	3,209,925	8.60
100.42	2,863,997	7.84

**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
2015	\$0	\$0	0.00 %	\$0	\$0
2014	0	0	0.00	12,160	12,160
2013	0	0	0.00	0	0
2012	0	0	0.00	51,448	51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891

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

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
0.00 %	\$1,688,593	0.00 %
0.00	1,688,593	0.00
0.00	1,708,714	0.00
0.00	1,731,720	0.00
0.00	1,815,135	0.00
117.77	1,613,572	2,302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57
100.28	1,724,464	56.68

**Mahoning County, Ohio**  
*Principal Real Property Taxpayers*  
 2015 and 2006

Taxpayer	2015	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CCA Western Properties	\$23,944,200	0.63 %
GLP Capital LP	19,228,410	0.51
Simon Capital LTD. Partnership	16,074,920	0.42
GS Boardman LLC	10,813,700	0.29
WP Boardman Associates LP	6,300,000	0.17
Cope Methodist Home	6,157,770	0.16
WAOP Properties LLC	5,327,950	0.14
Jackson Acquisition Corporation	4,354,410	0.12
Cocca Development LTD	4,035,070	0.11
Central Park West LTD	4,007,470	0.10
<b>Total</b>	<b>\$100,243,900</b>	<b>2.65 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$3,780,617,820</b>	

Taxpayer	2006	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
DeBartolo Capital Partnership	\$15,706,990	0.42 %
GS Boardman LLC	11,400,380	0.30
Boardman Plaza LLC	6,736,390	0.18
Cope Methodist Home	5,054,750	0.14
Handel and Monus	4,423,670	0.12
Jackson Acquisition Corporation	4,358,760	0.12
P & S Equities Inc.	4,093,570	0.11
Equity Industrial Partner	3,858,230	0.10
Austintown Plaza LTD	3,830,870	0.10
Cocca Development LTD	3,003,080	0.08
<b>Total</b>	<b>\$62,466,690</b>	<b>1.67 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$3,740,639,930</b>	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2015 and 2006

Taxpayer	2015	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$123,217,670	54.82 %
American Transmissions Systems, Inc.	39,289,820	17.48
Aqua Ohio	27,946,330	12.43
<b>Total</b>	<b>\$190,453,820</b>	<b>84.73 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$224,785,320</b>	
	2006	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$75,597,800	41.34 %
Ohio Bell Telephone Company	25,449,920	13.92
American Transmissions Systems, Inc.	16,895,190	9.24
East Ohio Gas	14,230,980	7.78
Aqua Ohio Inc	13,409,560	7.33
Dobson Cellular	13,234,040	7.24
Norfolk Southern Combined Railroad	4,603,310	2.52
Youngstown-Warren MSA	3,622,430	1.98
CSX Transportation, Inc.	2,279,990	1.25
Sprint Communications, Inc	1,282,620	0.70
<b>Total</b>	<b>\$170,605,840</b>	<b>93.30 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$182,858,790</b>	

Source: Mahoning County Auditor

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

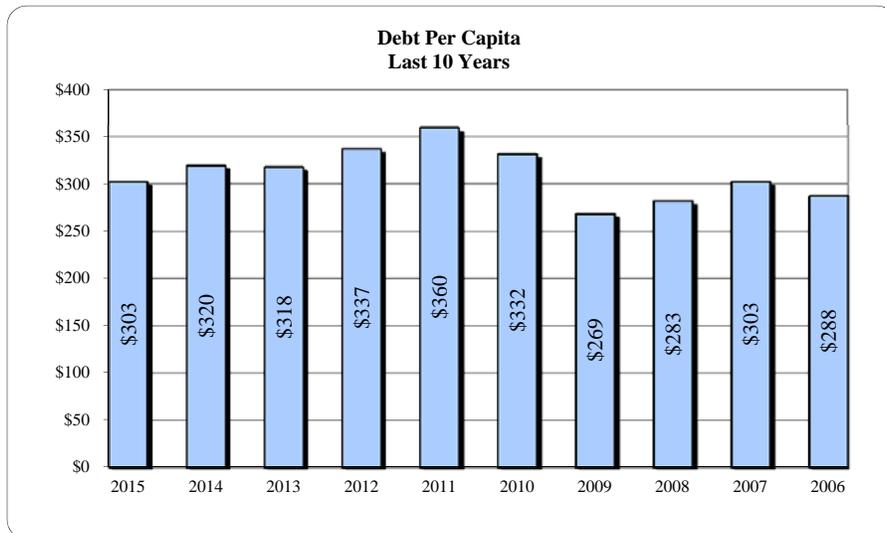
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2015	\$41,740,910	\$96,361	\$0	\$0	\$20,975	\$1,644,270	\$19,794,787	\$1,197,312
2014	45,340,818	142,480	0	0	175,830	377,890	20,877,393	1,237,428
2013	43,755,280	187,277	0	0	518,230	516,316	21,934,799	1,286,398
2012	46,867,363	230,790	0	205,820	614,653	577,955	22,961,805	1,317,660
2011	50,306,145	273,056	0	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	0	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	0	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	0	400,490	1,159,899	0	14,049,000	1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	0	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	0	7,215,000	4,504

(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)
\$36,188	\$1,790,739	\$3,860,550	\$0	\$70,182,092	0.73%	\$303
38,322	2,402,562	4,160,133	0	74,752,856	0.01	320
40,457	2,992,393	3,556,019	0	74,787,169	0.77	318
59,999	3,561,283	3,659,494	0	80,056,822	0.83	337
69,943	4,359,384	3,559,849	0	85,644,914	0.87	360
79,737	5,313,199	3,838,390	0	79,262,140	0.84	332
89,231	7,038,185	3,237,628	4,603,433	64,609,266	0.74	269
238,925	8,799,582	2,301,646	4,737,258	67,932,865	0.80	283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288



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

	2015		2014	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,094,166,420	\$4,094,166,420	\$4,005,403,140	\$4,005,403,140
Debt Limitation	100,854,161	40,941,664	98,635,079	40,054,031
Total Outstanding Debt:				
General Obligation Bonds	42,466,077	42,466,077	46,115,140	46,115,140
Special Assessment Bonds	35,293	35,293	37,352	37,352
Revenue Bonds	24,684,389	24,684,389	27,040,778	27,040,778
OWDA Loans	1,790,736	1,790,736	2,402,562	2,402,562
OPWC Loans	5,504,820	5,504,820	4,538,023	4,538,023
Department of Development Loan	0	0	0	0
Long-Term Note	96,361	96,361	142,480	142,480
Notes	5,320,000	5,320,000	955,000	955,000
Total	<u>79,897,676</u>	<u>79,897,676</u>	<u>81,231,335</u>	<u>81,231,335</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,189,998	3,189,998	3,574,999	3,574,999
Road and Bridge Improvements	3,804,707	3,804,707	4,247,648	4,247,648
Water System Improvement	1,195,000	1,195,000	1,235,000	1,235,000
Sewer	35,293	35,293	37,352	37,352
Tax Increment Financing (Road and Sewer)	1,920,000	1,920,000	1,920,000	1,920,000
Health Benefits	3,485,000	3,485,000	3,640,000	3,640,000
Hazardous Waste Transfer	240,000	240,000	285,000	285,000
Special Assessment Bonds	0	0	0	0
Revenue Bonds	24,684,389	24,684,389	27,040,778	27,040,778
OWDA Loans	1,790,736	1,790,736	2,402,562	2,402,562
OPWC Loans	5,504,820	5,504,820	4,538,023	4,538,023
Department of Development Loan	0	0	0	0
Notes	4,510,000	4,510,000	955,000	955,000
Amount Available in Debt Service Fund	<u>1,768,395</u>	<u>1,768,395</u>	<u>1,303,523</u>	<u>1,303,523</u>
Totals	52,128,338	52,128,338	51,179,885	51,179,885
Net Debt	<u>27,769,338</u>	<u>27,769,338</u>	<u>30,051,450</u>	<u>30,051,450</u>
Total Legal Debt Margin	<u>\$73,084,823</u>	<u>\$13,172,326</u>	<u>\$68,583,629</u>	<u>\$10,002,581</u>
Legal Debt Margin as a Percentage of the Debt Limit	72.47%	32.17%	69.53%	24.97%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>94,854,161</u>		<u>92,635,079</u>
		<u>\$100,854,161</u>		<u>\$98,635,079</u>
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2013		2012		2011	
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)
\$3,961,069,810	\$3,961,069,810	\$3,942,280,100	\$3,942,280,100	\$3,911,758,640	\$3,911,758,640
97,526,745	39,610,698	97,057,003	39,422,801	96,293,966	39,117,586
40,726,730	40,726,730	47,726,837	47,726,837	53,731,253	53,731,253
48,264	48,264	58,878	58,878	68,746	68,746
33,030,200	33,030,200	32,750,400	32,750,400	23,926,120	23,926,120
2,992,393	2,992,393	3,561,284	3,561,284	4,343,399	4,343,399
4,072,335	4,072,335	4,276,733	4,276,733	4,178,140	4,178,140
0	0	205,820	205,820	252,941	252,941
187,277	187,277	230,790	230,790	273,056	273,056
3,545,000	3,545,000	1,530,000	1,530,000	5,915,000	5,915,000
84,602,199	84,602,199	90,340,742	90,340,742	92,688,655	92,688,655
3,663,262	3,663,262	3,993,579	3,993,579	4,690,882	4,690,882
4,685,175	4,685,175	5,112,543	5,112,543	6,522,179	6,522,179
1,275,000	1,275,000	1,315,000	1,315,000	1,350,000	1,350,000
48,264	48,264	41,470	41,470	43,235	43,235
0	0	0	0	0	0
3,790,000	3,790,000	3,940,000	3,940,000	0	0
330,000	330,000	375,000	375,000	415,000	415,000
0	0	17,408	17,408	25,512	25,512
29,240,200	29,240,200	28,810,400	28,810,400	23,926,120	23,926,120
2,992,393	2,992,393	3,561,284	3,561,284	4,343,399	4,343,399
4,072,335	4,072,335	4,276,733	4,276,733	4,178,140	4,178,140
0	0	210,036	210,036	252,941	252,941
3,545,000	3,545,000	1,530,000	1,530,000	5,915,000	5,915,000
1,003,920	1,003,920	3,224,469	3,224,469	95,486	95,486
54,645,549	54,645,549	56,407,922	56,407,922	51,757,894	51,757,894
29,956,650	29,956,650	33,932,820	33,932,820	40,930,761	40,930,761
\$67,570,095	\$9,654,048	\$63,124,183	\$5,489,981	\$55,363,205	(\$1,813,175)
69.28%	24.37%	65.04%	13.93%	57.49%	-4.64%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	91,526,745		91,057,003		90,293,966
	\$97,526,745		\$97,057,003		\$96,293,966

(continued)

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

	2010		2009	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,131,667,780	\$4,131,667,780	\$4,126,239,240	\$4,126,239,240
Debt Limitation	101,791,695	41,316,678	101,655,981	41,262,392
Total Outstanding Debt:				
General Obligation Bonds	43,807,535	43,807,535	32,302,113	32,302,113
Special Assessment Bonds	78,465	78,465	87,884	87,884
Revenue Bonds	24,886,800	24,886,800	15,978,200	15,978,200
OWDA Loans	5,183,633	5,183,633	7,038,185	7,038,185
OPWC Loans	4,226,437	4,226,437	3,674,183	3,674,183
Department of Development Loan	303,529	303,529	354,117	354,117
Long-Term Note	314,109	314,109	353,987	353,987
Notes	12,200,000	12,200,000	19,119,000	19,119,000
Total	<u>91,000,508</u>	<u>91,000,508</u>	<u>78,907,669</u>	<u>78,907,669</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	4,041,756	4,041,756	4,540,560	4,540,560
Road and Bridge Improvements	4,532,324	4,532,324	4,854,521	4,854,521
Water System Improvement	1,385,000	1,385,000	1,290,000	1,290,000
Sewer	45,000	45,000	0	0
Tax Increment Financing (Road and Sewer)	0	0	0	0
Health Benefits	0	0	0	0
Hazardous Waste Transfer	455,000	455,000	0	0
Special Assessment Bonds	33,465	33,465	87,884	87,884
Revenue Bonds	24,886,800	24,886,800	15,978,200	15,978,200
OWDA Loans	5,183,633	5,183,633	7,038,185	7,038,185
OPWC Loans	4,226,437	4,226,437	3,674,183	3,674,183
Long-Term Note	303,529	303,529	354,117	354,117
Notes	12,200,000	12,200,000	11,998,000	11,998,000
Amount Available in Debt Service Fund	935	935	775,637	775,637
Totals	<u>57,293,879</u>	<u>57,293,879</u>	<u>50,591,287</u>	<u>50,591,287</u>
Net Debt	<u>33,706,629</u>	<u>33,706,629</u>	<u>28,316,382</u>	<u>28,316,382</u>
Total Legal Debt Margin	<u>\$68,085,066</u>	<u>\$7,610,049</u>	<u>\$73,339,599</u>	<u>\$12,946,010</u>
Legal Debt Margin as a Percentage of the Debt Limit	66.89%	18.42%	72.14%	31.37%
(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		95,791,695		95,655,981
		<u>\$101,791,695</u>		<u>\$101,655,981</u>
(3) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2008		2007		2006	
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)
\$4,100,353,680	\$4,100,353,680	\$4,110,139,754	\$4,110,139,754	\$4,176,044,571	\$4,176,044,571
101,008,842	41,003,537	101,253,494	41,101,398	102,901,114	41,760,446
35,627,494	35,627,494	34,701,344	34,701,344	39,883,911	39,883,911
237,502	237,502	328,655	328,655	466,087	466,087
14,049,000	14,049,000	6,760,000	6,760,000	7,215,000	7,215,000
8,799,582	8,799,582	10,473,215	10,473,215	12,063,984	12,063,984
2,301,646	2,301,646	1,818,173	1,818,173	1,875,078	1,875,078
400,490	400,490	0	0	0	0
392,722	392,722	430,346	430,346	466,892	466,892
18,313,000	18,313,000	20,655,000	20,655,000	10,000,000	10,000,000
<u>80,121,436</u>	<u>80,121,436</u>	<u>75,166,733</u>	<u>75,166,733</u>	<u>71,970,952</u>	<u>71,970,952</u>
5,228,043	5,228,043	8,261,268	8,261,268	11,317,628	11,317,628
5,219,054	5,219,054	2,827,174	2,827,174	2,245,599	2,245,599
1,321,588	1,321,588	3,048	3,048	4,504	4,504
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
237,502	237,502	378,655	378,655	466,087	466,087
14,049,000	14,049,000	6,760,000	6,760,000	7,215,000	7,215,000
8,799,582	8,799,582	10,473,215	10,473,215	12,063,984	12,063,984
2,301,646	2,301,646	1,818,173	1,818,173	1,875,078	1,875,078
400,490	400,490	0	0	0	0
13,611,000	13,611,000	17,850,000	17,850,000	10,000,000	10,000,000
887,751	887,751	826,617	826,617	894,742	894,742
<u>52,055,656</u>	<u>52,055,656</u>	<u>49,198,150</u>	<u>49,198,150</u>	<u>46,082,622</u>	<u>46,082,622</u>
<u>28,065,780</u>	<u>28,065,780</u>	<u>25,968,583</u>	<u>25,968,583</u>	<u>25,888,330</u>	<u>25,888,330</u>
<u>\$72,943,062</u>	<u>\$12,937,757</u>	<u>\$75,284,911</u>	<u>\$15,132,815</u>	<u>\$77,012,784</u>	<u>\$15,872,116</u>
72.21%	31.55%	74.35%	36.82%	74.84%	38.01%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>95,008,842</u>		<u>95,253,494</u>		<u>96,901,114</u>
	<u>\$101,008,842</u>		<u>\$101,253,494</u>		<u>\$102,901,114</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		
2015	231,900	\$11,057,203,064	\$41,740,910	\$1,197,312	\$42,938,222	0.39%	\$185.16
2014	233,823	10,982,370,424	45,340,818	1,237,428	46,578,246	0.42	199.20
2013	235,145	10,963,889,532	43,755,280	1,286,398	45,041,678	0.41	191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13
2007	240,420	12,037,011,940	34,884,179	3,046	34,887,225	0.29	145.11
2006	251,026	12,006,904,759	40,100,148	4,504	40,104,652	0.33	159.76

(1) Includes only general obligation bonds.

Source: 2006 - 2015 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2015*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Mahoning County</b>			
General Obligation Bonds	\$41,740,910	100.00%	\$41,740,910
Long-term Notes	96,361	100.00	96,361
OPWC Loans	1,644,270	100.00	1,644,270
Capital Leases	<u>20,975</u>	100.00	<u>20,975</u>
<i>Total Direct - Mahoning County</i>	<u>43,502,516</u>		<u>43,502,516</u>
<b>Overlapping</b>			
Townships Wholly Within County	3,196,000	100.00	3,196,000
Villages Wholly Within the County	455,000	100.00	455,000
Schools Wholly Within the County	110,961,863	100.00	110,961,863
City of Youngstown	24,687,000	98.47	24,309,289
West Branch LSD	5,247,363	51.76	2,716,035
Mahoning County Career & Technical Center	1,749,999	96.57	1,689,974
Columbiana Exempted Village LSD	847,667	27.97	237,092
City of Columbiana	4,667,400	20.73	967,552
Weathersfield LSD	9,511,935	9.68	920,755
Leetonia Exempted Village LSD	1,584,999	6.82	108,097
Alliance CSD	6,984,980	4.62	322,706
City of Salem	2,453,500	1.13	27,725
Hubbard Exempted Village LSD	17,883,522	0.47	84,053
City of Alliance	<u>1,340,000</u>	0.12	<u>1,608</u>
<i>Total Overlapping</i>	<u>191,571,228</u>		<u>145,997,749</u>
<b>Totals</b>	<u><u>\$235,073,744</u></u>		<u><u>\$189,500,265</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, 2015.

Source: Mahoning County Auditor

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

	2015	2014	2013	2012
Net Available Revenue:				
Gross Revenues	\$23,619,157	\$23,099,088	\$20,664,423	\$21,409,913
Less: Operating Expenses (1)	20,172,279	16,983,722	16,208,846	17,589,884
Net Available Revenue:	<u>\$3,446,878</u>	<u>\$6,115,366</u>	<u>\$4,455,577</u>	<u>\$3,820,029</u>
Debt - Revenue Bonds:				
Principal	\$1,041,000	\$1,017,400	\$988,700	\$970,700
Interest	673,958	696,544	718,152	739,372
Revenue Bond Coverage	<u>2.01</u>	<u>3.57</u>	<u>2.61</u>	<u>2.61</u>
Debt Service - OWDA Loans				
Principal	601,098	579,106	558,165	795,265
Interest	61,717	83,710	104,651	142,441
OWDA Coverage	<u>5.20</u>	<u>9.23</u>	<u>6.72</u>	<u>4.75</u>
Debt Service - OPWC Loans				
Principal	333,258	319,971	306,971	302,110
OPWC Coverage	<u>10.34</u>	<u>19.11</u>	<u>14.51</u>	<u>14.75</u>
Total Debt Service:				
Principal	1,975,356	1,916,477	1,853,836	2,068,075
Interest	735,675	780,254	822,803	881,813
Total Coverage	<u>1.27</u>	<u>2.27</u>	<u>1.66</u>	<u>1.51</u>

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

Source: Mahoning County Auditor

2011	2010	2009	2008	2007	2006
\$21,126,159	\$20,813,624	\$23,745,476	\$22,734,975	\$21,244,536	\$20,485,299
16,259,618	15,668,527	17,776,645	17,731,883	14,736,754	14,981,457
\$4,866,541	\$5,145,097	\$5,968,831	\$5,003,092	\$6,507,782	\$5,503,842
\$927,280	\$589,370	\$542,200	\$475,000	\$455,000	\$435,000
783,876	607,084	516,205	348,699	368,451	391,066
2.23	4.07	4.86	7.25	6.08	7.88
1,014,778	2,319,239	1,761,397	1,673,633	1,590,769	1,512,521
196,275	280,045	370,432	455,626	536,101	629,925
3.15	1.87	2.41	2.80	2.35	3.04
299,059	269,177	206,183	177,178	177,178	177,178
12.77	18.08	24.95	33.69	28.24	36.73
2,241,117	3,177,786	2,509,780	2,325,811	2,222,947	2,124,699
980,151	887,129	886,637	804,325	904,552	1,020,991
1.19	1.20	1.51	1.91	1.60	2.07

**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>
2015	231,900	\$9,589,065,000	\$41,350	580.2	101,400	8,000
2014	233,823	9,600,304,734	41,058	580.2	101,000	7,000
2013	235,145	9,667,281,240	41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400

Source:

- (1) 2006 - 2015 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

County	Unemployment Rate (3)		New Construction (4)			
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
	7.3%	4.6%	5.0%	\$13,262,230	\$9,926,210	\$23,188,440
	6.5	7.4	7.4	10,959,360	21,358,140	32,317,500
	7.6	7.2	7.8	10,319,990	20,427,500	30,747,490
	7.3	6.7	7.8	9,995,720	23,561,260	33,556,980
	9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
	10.4	9.5	9.4	18,844,350	23,059,970	41,904,320
	13.2	10.6	10.0	27,812,510	32,531,680	60,344,190
	7.1	6.5	7.2	35,580,990	46,857,100	82,438,090
	6.4	5.6	4.6	41,936,800	42,245,390	84,182,190
	6.2	5.4	4.3	45,786,450	21,447,620	67,234,070

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

2015		
Employer	Employees	Percentage of Total County Employment
HM Health Services	3,500	3.45%
Youngstown State University	2,800	2.76
Mahoning County	1,628	1.61
Diocese of Youngstown	1,100	1.08
Infocision Management	1,100	1.08
City of Youngstown	931	0.92
Austintown Local School District	850	0.84
U.S. Postal Service	725	0.72
Falcon Transport	685	0.68
Youngstown City School District	600	0.59
Total	<u>13,919</u>	<u>13.73%</u>
Total Employment within the County	<u>101,400</u>	

2006		
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	<u>19,970</u>	<u>17.80%</u>
Total Employment within the County	<u>112,200</u>	

Sources: Mahoning County Auditor

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Governmental Activities</b>										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	2	1	2	2	2	2	2	2
Facilities	5	6	6	6	6	6	6	6	5	5
GIS	0	0	1	1	1	1	1	1	1	1
Prosecutor	1	2	5	5	5	5	5	5	5	5
Real Estate Assessment	1	1	3	2	2	2	2	2	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	16	18	19	19	19	13	13	10	9
Public Safety										
County Vehicles										
Building Inspections	4	5	5	5	4	4	4	4	4	4
Coroner	4	4	3	4	3	3	3	3	3	3
Haz Mat/EMA Operations	6	13	10	22	22	19	17	12	12	10
Sheriff	54	57	66	69	68	76	77	74	80	78
Public Works										
County Vehicles										
Engineer	68	69	63	101	101	73	80	72	69	72
Sanitary Engineer	48	44	45	59	59	57	58	48	51	49
Recycling	7	7	5	5	6	5	6	5	5	2
Health Services										
County Vehicles										
MCBDD	56	55	69	65	59	63	66	60	59	57
Dog Kennel	5	6	4	4	4	5	7	5	6	7
ADAS	1	1	1	1	1	2	2	2	2	2
Human Services										
County Vehicles										
Childrens Services	3	3	2	3	3	3	3	3	3	3
Public Assistance	1	1	0	1	1	1	1	1	1	1

Source: Loss Prevention Department

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

Function/Program	2015	2014	2013	2012	2011	2010
<b>Governmental Activities</b>						
General Government						
Legislative and Executive						
Administrative	4	2	1	1	2	2
Auditor	10	9	10	10	10	10
Board of Elections	22	14	16	14	15	15
Commissioners	9	11	13	12	13	12
Data Processing	9	9	9	8	8	9
Facilities Management	27	28	30	31	31	32
Microfilm	3	3	4	4	4	4
Office of Management and Budget	2	1	1	1	1	0
Personnel	2	1	1	1	1	0
Planning Commission	2	2	2	3	3	3
Purchasing	0	0	0	0	0	0
Real Estate	12	12	14	14	13	17
Recorder	5	7	7	6	6	6
Treasurer	10	10	12	12	11	14
Workers Compensation Retro Plan	1	1	1	1	1	1
Judicial						
Child Support Administration	56	55	59	60	62	65
Clerk of Courts	43	42	45	45	45	47
Common Pleas	34	37	39	38	36	42
County Courts	33	36	36	36	33	33
Domestic Relations	11	12	12	12	13	13
Jail Medical	0	0	0	0	0	0
Juvenile Court	118	107	111	106	101	125
Law Library	3	3	3	3	3	3
Municipal Courts	14	26	26	24	13	13
Probate	13	11	15	15	15	17
Prosecutor	52	50	52	47	48	49
Public Safety						
Board of Health	57	57	57	55	40	52
Building Regulations	8	7	8	7	7	7
Coroner	6	8	7	8	7	7
Emergency 911 Dispatch	13	16	17	16	16	16
Lead Based	7	6	6	7	7	7
Sheriff	224	220	221	212	217	218
Public Works						
Road and Bridge Engineering	73	76	77	70	72	71
Soil and Water Conservation	4	4	4	4	3	4
Solid Waste and Recycling	9	10	10	10	10	11
Health						
Child Health Services	113	108	107	106	104	134
Dog and Kennel	8	7	6	6	6	5
Drug and Alcohol Board	0	4	5	3	4	4
Mental Health and Recovery Board	10	7	7	6	8	9
Mental Retardation and Developmental Disabilities	286	273	281	256	220	306
Human Services						
Public Assistance	164	155	160	152	158	175
Soldiers Relief	0	0	0	0	0	0
Veteran Services	13	12	13	11	9	8
<b>Business-Type Activities</b>						
Sewer and Water Engineering	92	89	88	78	86	89
<b>Total</b>	<u>1,582</u>	<u>1,548</u>	<u>1,593</u>	<u>1,511</u>	<u>1,462</u>	<u>1,655</u>

Source: Mahoning County Auditor

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

2009	2008	2007	2006
2	2	2	2
12	13	11	12
14	21	16	14
12	14	10	8
10	11	7	10
38	39	23	29
4	4	3	5
0	0	0	1
0	0	0	2
3	3	2	3
0	0	0	2
18	16	16	19
7	8	10	10
13	14	12	12
1	1	1	1
69	79	78	75
50	49	42	51
37	39	0	35
37	39	34	41
12	13	12	12
1	1	1	1
135	142	90	115
1	1	0	1
13	28	21	25
17	18	13	15
54	56	77	54
48	48	50	53
7	7	6	8
6	6	5	6
14	16	16	20
6	7	5	8
305	319	218	232
84	102	102	104
4	5	0	3
9	12	8	8
121	127	100	116
6	8	6	7
5	6	5	6
9	8	5	7
303	282	239	255
213	222	212	231
4	4	4	4
8	4	2	3
90	95	90	94
1,802	1,889	1,554	1,720

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

Function/Program	2015	2014	2013	2012
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	159,060	167,314	166,020	170,079
Voter Turnout in November	70,322	69,444	48,924	119,171
Percentage of Voter Turnout	44.21%	41.51%	29.47%	70.07%
Recorder				
Deeds Issued	7,395	6,616	7,077	6,542
Mortgages Issued	5,555	6,278	7,724	7,719
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	5,189	4,837	4,732	4,894
Criminal	1,934	1,819	1,816	1,752
Civil	1,040	1,241	1,119	1,218
Sebring Court				
Traffic	2,244	2,347	1,973	2,004
Criminal	361	414	555	560
Civil	202	193	221	290
Austintown Court				
Traffic	9,808	8,964	8,545	8,834
Criminal	1,142	1,248	1,338	1,359
Civil	1,111	1,131	1,049	1,503
Canfield Court				
Traffic	3,892	3,219	4,801	5,781
Criminal	400	461	491	489
Civil	285	308	329	485
Common Pleas Courts Cases				
Civil	1,297	1,332	1,340	1,326
Criminal	3,320	3,337	3,656	3,899
Divorce	588	640	652	676
Domestic	735	794	815	776
Health Services				
Dog and Kennel				
Dogs Licensed	27,433	27,987	29,087	30,794
Number of Penalties Assessed	2,208	2,064	2,146	2,486
Kennels	405	434	276	241
Number of Kennel Penalties Assessed	0	10	22	20
<b>Business-Type Activities</b>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	41,100	40,950	42,450	40,612
Non-Metered Rate	1,000	1,000	1,011	1,100
Mahoning County Water				
Number of Customers	1,500	1,500	1,430	1,376

Source: Mahoning County Auditor

2011	2010	2009	2008	2007	2006
182,248	181,759	178,443	178,270	169,454	175,894
80,979	87,414	72,667	129,914	52,064	96,027
44.43%	48.09%	40.72%	72.87%	30.72%	54.59%
6,506	7,239	9,070	10,167	10,663	10,968
6,639	7,209	17,309	19,984	21,885	14,742
5,123	4,277	4,787	4,803	4,865	6,098
1,795	1,544	1,550	1,548	1,631	1,841
1,237	1,365	1,402	1,816	1,643	1,384
1,825	2,431	2,275	2,900	4,367	3,820
526	678	570	688	610	608
352	411	383	376	337	303
8,806	8,337	8,842	7,948	7,156	9,074
1,308	1,351	1,361	1,413	1,200	1,244
1,510	1,609	1,678	2,195	2,070	1,650
4,524	3,998	3,886	4,261	4,707	4,558
515	477	671	637	519	489
507	536	574	671	506	462
1,408	4,787	1,426	4,974	4,875	4,977
4,086	1,442	4,923	1,527	1,611	1,446
745	695	700	715	763	826
794	777	763	700	726	760
28,499	31,327	30,445	30,445	29,272	29,046
719	1,189	1,133	1,133	1,285	1,745
81	155	166	161	170	181
15	10	11	18	14	6
41,160	41,160	38,535	38,535	41,200	39,130
1,126	1,081	963	963	852	870
1,352	1,400	1,300	1,424	1,238	1,259

## Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2015

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***Date of Incorporation***

March 1, 1846

***County Seat***

Youngstown, Ohio

***Major Attractions***

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

***Higher Education***

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

***Hospitals***

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

***Communications***

**5 Daily Newspapers:**

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

**8 Weekly Newspapers:**

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

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

Clear Channel Radio (95.9 KISS FM, MIX 98.9,  
WKBN, The 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