

County of Mahoning, Ohio

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

For the Fiscal Year Ended
December 31, 2012



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Mahoning County, prepared by Rea & Associates, Inc., for the audit period January 1, 2012 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

July 31, 2013

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COUNTY OF MAHONING, OHIO

DECEMBER 31, 2012

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Mahoning, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2013, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and as a result, restated their December 31, 2011 net position of governmental activities, business-type activities and proprietary funds and restated fund balance to combine funds with the General fund that had previously been reported as special revenue funds. Our report includes a reference to other auditors who audited the financial statements of MASCO, Inc., a component unit, as described in our report on the County's financial statements. The financial statements of MASCO, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

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

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

Mahoning County
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
June 25, 2013
Page 2

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Rea & Associates, Inc.

June 25, 2013

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
OMB CIRCULAR A-133**

Report on Compliance for Each Major Federal Program

We have audited the County of Mahoning, Ohio's (the County) compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2012, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2013, which contained an unmodified opinion on those financial statements, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and as a result, restated their December 31, 2011 net position of governmental activities, business-type activities and proprietary funds and restated fund balance to combine funds with the General fund that had previously been reported as special revenue funds. Our report also indicated the financial statements of MASCO, Inc., a component unit, 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. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Hea & Associates, Inc.

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2012 Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Direct:</i>				
Technical Assistance and Training Grants	10.761	25031		\$ 25,100
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:	10.553		05PU 2012	23,465
School Breakfast Program			05PU 2013	28,687
National School Lunch Program	10.555		LLP4 2012	36,841
			LLP4 2013	42,409
Subtotal - Nutrition Cluster				<u>131,402</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
FAET	10.561		G-1213-11-0075	61,250
Food Assistance			G-1213-11-0075	1,293,679
Subtotal - Supplemental Nutrition Assistance Program Cluster				<u>1,354,929</u>
Total U.S.Department of Agriculture				<u>\$ 1,511,431</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Direct:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21031	OHLHB0480-10	\$ 1,124,095
				7,344
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing				<u>1,131,439</u>
ARRA - Healthy Homes Demonstration Grants	14.908	21049	OHLHH0185-08	44,758
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants / State's Program	14.228	24013	B-C-11-1BT-1	49,476
		24019	B-C-09-046-1	15,065
		24009	B-F-09-1BT-1	5,825
		24000	B-F-10-1BT-1	85,695
		24011	B-F-11-1BT-1	295,135
		06010	B-W-09-1BT-1	30,850
		06014	B-W-10-1BT-1	495,247
		24139	B-Z-08-1BT-1	253,251
Subtotal - Community Development Block Grants / State's Program				<u>1,230,544</u>
HOME Investment Partnerships Program	14.239	24050	B-C-09-1BT-2	27,108
		24053	B-C-11-1BT-2	144,000
Subtotal - Home Investment Partnerships Program				<u>171,108</u>
Total U. S. Department of Housing and Urban Development				<u>\$ 2,577,849</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct:</i>				
Congressionally Recommended Awards	16.753	24161	2009-DI-BX-0074	\$ 90,122
<i>Passed through the City of Youngstown:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27101	2010-H4813-OH-DJ	11,825
		27102	2011-H3928-OH-DJ	48,051
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				<u>59,876</u>
<i>Passed through the Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738			
		2710E	2011-JG-A02-6807	28,977
		2710F	2011-JG-LLE-5876	7,811
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				<u>36,788</u>
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster	16.738			96,664
Violence Against Women Formula Grants	16.588			
		26022	2011-WF-VA2-8213	17,500
		2602D	2009-AR-VA2-1253A	22,500
Subtotal - Violence Against Women Formula Grants				<u>40,000</u>

COUNTY OF MAHONING, OHIO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2012 Disbursements
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants	16.523	20061	2009-JB-011-A048	\$ 4,771
		20062	2010-JB-011-A048	5,365
Subtotal - Juvenile Accountability Block Grants				10,136
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540			
		20072	2010-JJ-DMC-0202	51,089
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	26002	2012VAGENE083	73,891
		26003	2013VAGENE083	27,834
		2600E	2010VAGENE992	1,059
Subtotal - Crime Victim Assistance				102,784
Total U. S. Department of Justice				\$ 390,795
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205			
MAH Western Reserve Rd PH3		80007	77202	\$ 1,355,048
MAH Western Reserve Road Phase 4		80008	20496	2,971,648
MAH-Division Street Bridge		80031	87545	80,324
MAH-Mahoning Ave Mill & Fill PH 3		80034	90205	217,295
MAH-Bridge Load Rating PH 2		80035	88870	124,548
MAH-Mathews-Sheridan Roundabout		80036	85279	43,459
MAH-2011 Sign Upgrade		80040	90496	41,961
MAH-Bridge Load Rating Phase 3		80041	90189	69,670
MAH-Crash Data Location Study		80042	89455	19,163
Subtotal - Highway Planning and Construction				4,923,116
<i>Passed through the Ohio Governor's Highway Safety Office:</i>				
State and Community Highway Safety	20.600	27041	HVEO-2011-50-00-00-00366-00	7,351
		27042	HVEO-2012-50-00-00-00324-00	26,737
		27043	HVEO-2013-50-00-00-00301-00	6,149
Subtotal -State and Community Highway Safety				40,237
Total U. S. Department of Transportation				\$ 4,963,353
<u>U.S. DEPARTMENT OF ENERGY</u>				
<i>Passed through the Ohio Department of Development:</i>				
ARRA-EECBG	81.128	24151	ARRA-EECBG-10-13	\$ 2,608,385
Total U. S. Department of Energy				\$ 2,608,385
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Grants to States				
	84.027	23002	066118-6BSF-2012	\$ 40,656
		23003	066118-6BSF-2013	28,824
Subtotal - Special Education Cluster				69,480
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126			
		28302	50-0050-VOCRHB-T-12-11127	63,826
<i>Passed through the Ohio Rehabilitation Services Commission:</i>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22152	Pathways II - FY12	46,673
		22153	Pathways II - FY13	215,334
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				262,007
Total U.S. Department of Education				\$ 395,313
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families:				
Caseworker Visits	93.556		G-1213-11-0075	\$ 456
ESAA Preservation			G-1213-11-0075	30,471
ESAA Reunification			G-1213-11-0075	68,048
Post Adoption Special			G-1213-11-0075	21,344
Subtotal - Promoting Safe and Stable Families				120,319

COUNTY OF MAHONING, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2012 Disbursements
Temporary Assistance for Needy Families:				
TANF Earn/Collections	93.558		G-1213-11-0075	\$ 14,124
TANF Administration			G-1213-11-0075	2,830,233
TANF Regular			G-1213-11-0075	3,136,371
TANF Summer Youth			G-1213-11-0075	337,699
TANF Independent Living			G-1213-11-0075	10,421
Subtotal - Temporary Assistance for Needy Families				<u>6,328,848</u>
Child Support Enforcement:				
Federal Child Support / State Match	93.563		G-1213-11-0075	3,092,605
Child Care and Development Cluster:				
Child Care Administration	93.575		G-1213-11-0075	240,202
Child Care Non-Admin			G-1213-11-0075	306,528
Subtotal - Child Care Mandatory and Matching Funds				<u>546,730</u>
Children Justice Grants	93.643		G-1213-11-0075	1,152
Child Welfare Services:				
IV-B Admin	93.645		G-1213-11-0075	316
IV-B			G-1213-11-0075	3,392
Subtotal - Child Welfare Services				<u>3,708</u>
Foster Care-Title IV-E:				
SSRMS Administrative Allocation	93.658		G-1213-11-0075	616,038
IV-E Contract Services			G-1213-11-0075	16,773
Subtotal - Foster Care-Title IV-E				<u>632,811</u>
Adoption Assistance:				
IV-E Contract Services	93.659		G-1213-11-0075	16,773
SSRMS Administrative Allocation			G-1213-11-0075	1,109,803
Non-Recurring Adoption			G-1213-11-0075	1,485
Subtotal - Adoption Assistance				<u>1,128,061</u>
Social Services Block Grant:				
Title XX - Base	93.667		G-1213-11-0075	787,870
Chaffee Foster Care Independence Program:	93.674		G-1213-11-0075	85,827
Medical Assistance Program:				
Medicaid	93.778		G-1213-11-0075	2,374,717
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667		Title XX	159,412
Medical Assistance Program (Title XIX):				
Medicaid Administration	93.778			234,524
<i>Passed through the Ohio Department of Mental Health:</i>				
Race to the Top-Early Learning Challenge	84.412A	22093	3FRO-12-103-02-010	4,000
Projects for Assistance in Transition from Homelessness	93.150			
		22142	PATH FY12	72,897
		22143	PATH FY13	36,449
Subtotal - Projects for Assistance in Transition from Homelessness				<u>109,346</u>
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	22112	Campus Safety	3,409
Social Services Block Grant (Title XX)	93.667			
		22062	TITLE XX FY12	152,707
		22063	TITLE XX FY13	100,125
Subtotal - Social Services Block Grant (Title XX)				<u>252,832</u>
Medical Assistance Program (Title XIX)	93.778	2290977	MC-30-00	75,464
Block Grants for Community Mental Health Services	93.958			
		22042	Community Plan B.G. FY 12	192,845
		22043	Community Plan B.G. FY 13	41,400
		22072	Forensic FY12	1,342
		22074	Forensic FY13	1,342
		22172	BG 12-100-17-027	20,000
Subtotal - Block Grants for Community Mental Health Services				<u>256,929</u>

COUNTY OF MAHONING, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2012 Disbursements
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Susbtance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	28292	50-0050-SPFSIG-P-12-1187	\$ 69,416
		28293	50-0050-SPFSIG-P-13-1187	30,435
Subtotal -Projects of Regional and National Significance				99,851
Substance Abuse and Mental Health Services - Access to Recovery	93.275	7200976	CFR Program 2080L	5,000
Medical Assistance Program (Title XIX)	93.778	2900976	MEDICAID	110,028
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
		28022	FED PER CAPITA FY 12	551,389
		28023	FED PER CAPITA FY 13	191,008
		28182	NKRC TANF 12	49,263
		28183	NKRC TANF 13	16,410
		28132	50-8335-TASC-O-12-9947	130,215
		28133	50-8335-TASC-O-13-9947	84,800
		28162	50-1117-UMADAOP-P-12-9155	83,216
		28163	50-1117-UMADAOP-P-13-9155	55,438
		28172	50-1117-WOMENP-P-12-9014	59,854
		28173	50-1117-WOMENP-P-13-9014	26,498
		28222	50-1366-WOMENT-T-12-0812	81,405
		28223	50-1366-WOMENT-T-13-0813	27,117
		28122	50-1366-WOMENT-T-12-8980	95,342
		28123	50-1366-WOMENT-T-13-8980	31,758
		28112	50-1365-WOMENT-T-12-8985	78,273
		28113	50-1365-WOMENT-T-13-8985	26,073
		28072	Adolescent Treatment FY12	144,351
		28073	Adolescent Treatment FY13	48,072
		28202	Youth Led Prevention FY12	3,477
		28203	Youth Led Prevention FY13	1,158
		28002	DYS Aftercare FY12	79,307
		28003	DYS Aftercare FY13	26,378
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				1,890,802
Memo Total - All Medicaid Assistance Programs	93.778			2,794,733
Memo Total - All Social Services Block Grants	93.667			1,200,114
Total U. S. Department of Health and Human Services				\$ 18,304,245
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Hazard Mitigation Grant Program	97.039	24500	FEMA-DR-1805-OH	\$ 7,500
Emergency Management Performance Grants	97.042	24570	2010-EP-00-0003	1,888
		24571	EMW-2011-EP-00003-S01	22,546
		24572	EMW-2012-EP-00004-S01	31,118
Subtotal- Emergency Management Performance Grants				55,552
Homeland Security Grant Program	97.067			
		24530	2010-SS-T0-0012	89,791
		24531	EMW-2011-SS-00070	38,331
		24518	2008-GE-T8-0025	276
Subtotal Homeland Security Grant Program				128,398
Total U. S. Department of Homeland Security				\$ 191,450
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Title II, 251	90.401			\$ 6,255
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>				
<i>Direct:</i>				
Law Enforcement Services at Berlin Lake		N/A		\$ 52,819
Struthers South Interceptor Sewer Improvement #467	12.XXX	06013		54,310
Total - Department of US Army Corps of Engineers				107,129
TOTAL				\$ 31,056,205

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

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

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

NOTE C – CHILD NUTRITION CLUSTER

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

NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The county has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2011, the gross amount of loans outstanding under this program was \$18,355.

Beginning loans receivables balance as of January 1, 2011	\$ 18,355
Loan principal repaid on loans issued prior to 2010	0
Loans written off	<u>18,355</u>
Ending loans receivable balances as of December 31, 2012	0
Cash balance on hand in the revolving loan fund as of December 31, 2012	<u>8,750</u>
Total value of revolving loan fund portion of the CDBG 14.228 program	<u>\$ 8,750</u>

MAHONING COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED DECEMBER 31, 2012**

NOTE E – MATCHING REQUIREMENTS

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

NOTE F – ENHANCED FEDERAL MATCHING FUNDS FROM THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA/EFMAP) CORRECTION

During the calendar year, the County Board of Developmental Disabilities received a refund of eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$2,101 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any significant deficiencies reported for major programs which were not considered to be material?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Are there any reportable findings under Section .510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): Lead-Based Paint Hazard Control Highway Planning and Construction ARRA-EECBG Adoption Assistance Social Services Block Grants	CFDA # 14.900 CFDA # 20.205 CFDA # 81.128 CFDA # 93.659 CFDA #93.667
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$931,686 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2012

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Mahoning County, Ohio 2012 Comprehensive Annual Financial Report



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



Michael V. Sciortino
Mahoning County Auditor

For Fiscal Year Ended December 31, 2012



**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2012**



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

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

Prepared by the Mahoning County Auditor's Office

Introductory Section



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

Mahoning County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012
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MICHAEL V. SCIORTINO
Mahoning County Auditor

June 25, 2013

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Daniel Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. 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 2012. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

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

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The accounting firm of Rea and Associates, Inc. rendered an opinion on the County's financial statements as of December 31, 2012, 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 237,270 making it the 9th most populous of Ohio's 88 counties.

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

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

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

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

Economic Conditions and Employment

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

The unemployment rate at the end of 2012 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 7.3 percent compared to the State and national averages, which were 6.7 percent and 7.8 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 1998-2008 time periods reflects that most of the job growth will be in professional specialty occupations, and service-producing industries. Increased productivity in manufacturing is expected to result in slight declines in manufacturing employment across the metropolitan areas. Professional specialty and service jobs are expected to grow at the fastest rate.

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

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. Altogether, there are 20 bargaining units in the County representing 1,462 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

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

Relevant Financial Policies

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

The 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 2012

- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building through 2012. This building will be used to house the Mahoning County Department of Jobs and Family Services as well as other departments such as the Coroner, Board of Elections, Recycling, and other administrative offices. The total cost of the project is estimated at approximately \$15 million. An improvement bond in the amount of \$5 million was

issued on December 28, 2007. The County also issued a Recovery Zone Economic Development Bond in the amount of \$2.9 million to replace the chiller systems in the facility. Mahoning County received a reimbursable grant with American Recovery and Reinvestment Act monies in the amount of \$2.6 million to replace the heating systems in the Oakhill facility. In 2012, the County issued bonds to continue renovations of the building.

- The County has levied a 1 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place a ½ percent sales tax on the November, 2009 ballot as a continuous 5-year tax effective October 1, 2010. The voters did not pass the tax with a 57 percent vote. The Commissioners then passed a resolution to place a temporary ½ percent sales tax on the May 2010 ballot. The sales tax passed with a 68 percent vote. The Commissioners also passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The voters passed this continuous sales tax with a 67 percent vote. The sales tax generates approximately \$29 million a year.
- The Mahoning County Children's Services Board placed a 0.5 mill renewal levy on the November 2012 ballot. The voters passed the levy with a 72.8 percent vote.
- The Mahoning County Board of Health placed a 0.1 mill renewal levy on the November 2012 ballot. The voters passed the levy with a 64.7 percent vote.

Major Initiatives

- The Engineering Department had four significant projects under construction in 2012:
 - Two projects will continue work to widen Western Reserve Road. Western Reserve Project #3 cost \$4.5 million and will be funded through the Ohio Department of Transportation (ODOT) in the amount of \$4.0 million and a local match of \$287,440. Western Reserve Project #4 cost approximately \$4.1 million and was funded by ODOT in the amount of \$3.6 million with a local match of \$500,000. These two projects were completed in 2012.
 - The Mahoning County Engineers office also initiated and completed the 2012 Infrastructure projects which is an annual resurfacing program. The 2012 Infrastructure resulted from a \$1.08 million grant with the Ohio Public Works Commission and a local match of \$190,000.
- The Engineering Department also has the following projects planned for 2013 and 2014:
 - The Engineering Department will begin construction on the Yellow creek Enhancement Project. This includes bridge rehabilitation for downtown Struthers that will include approach sidewalk replacement and installation of lamp post lighting.
 - The Engineers will also begin improvements to the Mill Creek park entrance drives and the construction of landscaping and lookout areas. The City of Struthers and Mill Creek Park will contribute toward the local match on this project.
 - The Crum Road safety upgrade project will involve the reconstruction of an industrial zoned roadway in Austintown that will help companies located in that area. Ohio Department of Development contributed \$500,000 toward this project.

- The Mathews-Sheridan Roundabout project has been projected to begin in 2014. Due to the high accident rate in this intersection, this project will be the first “round-about” project in Mahoning County. The project will cost approximately \$1million and is being funded 100 percent by the federal government.
- The Division Street Bridge Project will also begin construction in 2014. This project will replace a 200 foot long thru truss over the Mahoning River with a new 2 span steel beam bridge at an estimated cost of \$2 million. Federal funding will cover 80 percent of the cost. The City of Youngstown will share the local match requirements with the County.
- The Sanitary Engineering Department completed the planning and design of several major sanitary sewer projects in 2012. These projects included:
 - Sanitary sewer project to extend service from Struthers Road and State Route 224, west along State Route 224 to Lutheran Lane, Poland Center Road and James Street. Approximately 12,765 feet of 6 inch and 8 inch sewer was installed to permit the elimination of on-site systems and re-direct flow from an existing pumping station experiencing large flows. Of the sewer line constructed, approximately 3,900 feet was 6 inch force main. Significant improvements were made to the pumping station located at the Park Place Development to address the re-direction of flows. The final project cost for the second phase of this project is \$2,357,487. Construction was completed in late summer of 2012. The second phase of the project was required as a condition of the grant dollars received for Phase 1 through the Corp of Engineers (COE).
 - Sanitary sewer project to install approximately 7500 feet of sanitary sewer in 8 inch and 12 inch diameter in the Riblett Road area, Austintown Township. On-site septic systems are not functioning properly due to soil conditions. The County has assisted eligible households to connect to the system. The final project cost is \$1,429,866 and was funded by a CDBG Grant in the amount of \$500,000, Ohio Public Works Commission Loan of \$492,276, Bond Loan Proceeds \$209,000 and the remaining \$228,590 from local operating funds. \$70,000 was allocated from the CDBG funds to assist the eligible households to connect to the sewer system. The sewer project completed in 2012.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Mahoning County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

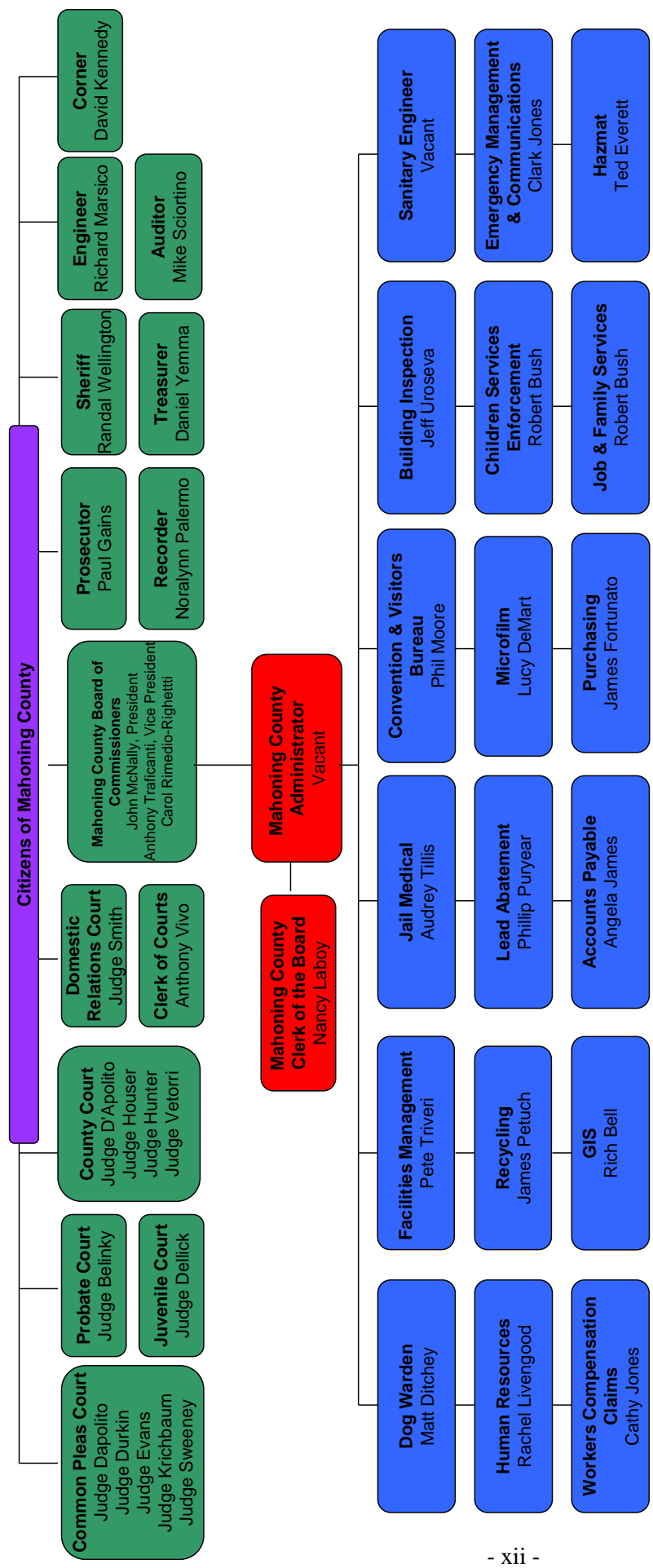
I would also like to express my appreciation to each Mahoning County elected official and agency that provided information and assistance in the preparation of this report.

Sincerely,

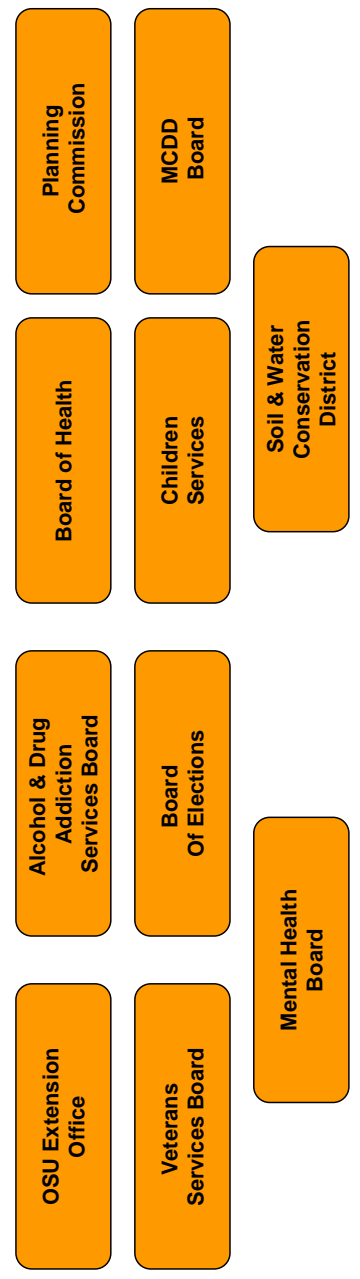
A handwritten signature in blue ink that reads "Michael Sciortino". The signature is fluid and cursive, with the first name "Michael" and last name "Sciortino" clearly legible.

Michael V. Sciortino
Mahoning County Auditor

MAHONING COUNTY ORGANIZATIONAL CHART



Mahoning County Boards and Commissions



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Mahoning County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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



Christopher P. Morville

President

Jeffrey R. Emer

Executive Director

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Financial Section



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

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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, (the County) as of and for the year ended December 31, 2012, 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 audits. We did not audit the financial statements of MASCO, Inc., which statements reflect 100 percent of the assets, net position, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for MASCO, Inc., is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The other auditors audited the financial statements of MASCO, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Development Disabilities Board, and Grants 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 4 to the financial statements, during 2012, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and as a result, restated their December 31, 2011 net position of governmental activities, business-type activities and proprietary funds. Also, as described in Note 4 of the financial statements, during 2012, the County restated fund balance to combine funds with the General fund that had previously been reported as special revenue funds. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The 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 25, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

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Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2012. 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 2012 are as follows:

- Mahoning County has shown an increase in sales tax collections in recent years. Receipts for 2012 show an additional increase and, if this trend continues, these revenues could help offset some of the other revenue reductions in the general fund.
- For 2012, the Engineering Department had significant projects under construction. Two projects were undertaken to widen Western Reserve Road. Western Reserve Project #3 cost \$4.5 million and will be funded through the Ohio Department of Transportation (ODOT) in the amount of \$4.0 million and a local match of \$287,440. Western Reserve Project #4 cost approximately \$4.1 million and was funded by ODOT in the amount of \$3.6 million with a local match of \$500,000. These projects were completed in 2012.
- The Mahoning County Engineers office initiated and completed the 2012 Infrastructure projects which was an annual resurfacing program. The 2011 Infrastructure resulted from a \$1.08 million grant with the Ohio Public Works Commission and a local match of \$190,000.

Using this Comprehensive Annual Financial Report (CAFR)

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

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets and deferred outflows of resources and liabilities and deferred inflows of resources. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Reporting the County as a Whole

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

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2012?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

Mahoning County, Ohio
Management's Discussion and Analysis
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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 2012 compared to 2011:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	\$153,189,467	\$160,108,795	\$30,890,031	\$35,318,872	\$184,079,498	\$195,427,667
Capital Assets, Net	147,496,903	150,768,967	85,622,332	83,481,085	233,119,235	234,250,052
<i>Total Assets</i>	<u>300,686,370</u>	<u>310,877,762</u>	<u>116,512,363</u>	<u>118,799,957</u>	<u>417,198,733</u>	<u>429,677,719</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	45,792	53,531	45,792	53,531
Liabilities						
Current Liabilities	18,556,739	18,395,100	1,819,077	2,324,571	20,375,816	20,719,671
Long-term Liabilities						
Due within one Year	7,101,417	7,261,903	2,078,819	2,398,219	9,180,236	9,660,122
Due in More than one Year	51,401,445	55,166,905	30,399,095	31,843,483	81,800,540	87,010,388
<i>Total Liabilities</i>	<u>77,059,601</u>	<u>80,823,908</u>	<u>34,296,991</u>	<u>36,566,273</u>	<u>111,356,592</u>	<u>117,390,181</u>
Deferred Inflows of Resources						
Property Taxes	28,888,206	28,654,446	0	0	28,888,206	28,654,446
Net Position						
Net Investment in Capital Assets	102,251,744	105,436,457	53,320,745	50,114,060	155,572,489	155,550,517
Restricted for:						
Capital Projects	15,988,064	21,405,318	0	0	15,988,064	21,405,318
Debt Service	0	0	11,877,870	14,872,863	11,877,870	14,872,863
Public Safety	1,542,631	3,116,336	0	0	1,542,631	3,116,336
Public Works	6,278,575	6,913,979	0	0	6,278,575	6,913,979
Health Services	34,592,025	30,666,928	0	0	34,592,025	30,666,928
Human Services	7,067,963	7,613,780	0	0	7,067,963	7,613,780
General Government	15,257,143	19,603,535	0	0	15,257,143	19,603,535
Unrestricted	11,760,418	6,643,075	17,062,549	17,300,292	28,822,967	23,943,367
<i>Total Net Position</i>	<u>\$194,738,563</u>	<u>\$201,399,408</u>	<u>\$82,261,164</u>	<u>\$82,287,215</u>	<u>\$276,999,727</u>	<u>\$283,686,623</u>

Governmental activities current and other assets decreased by \$6.9 million. A large portion of this is attributable to a decline in intergovernmental receivables due to a reduction in grants receivable. Capital assets dropped \$3.3 million due to depreciation being greater than current year additions. The decrease in long-term liabilities can be attributed to principal payments on debt.

Net position of business-type activities remained consistent with prior year. Current and other assets declined \$4.4 million due to a reduction in grants receivable and cash held in escrow accounts for debt payments. The increase in capital assets is attributable to current year additions being greater than depreciation.

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As one can see from the decrease 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 2012 and 2011.

(Table 2)
Changes in Net Position

	Governmental Activities 2012	Governmental Activities 2011	Business Type 2012	Business Type 2011	Total 2012	Total 2011
Program Revenues						
Charges for Services and Sales	\$23,214,626	\$23,298,001	\$21,083,978	\$21,566,049	\$44,298,604	\$44,864,050
Operating Grants and Contributions	72,408,390	78,695,348	0	0	72,408,390	78,695,348
Capital Grants and Contributions	6,399,688	5,260,990	1,021,992	1,722,636	7,421,680	6,983,626
<i>Total Program Revenues</i>	<u>102,022,704</u>	<u>107,254,339</u>	<u>22,105,970</u>	<u>23,288,685</u>	<u>124,128,674</u>	<u>130,543,024</u>
General Revenues						
Property Taxes	27,600,786	31,521,667	0	0	27,600,786	31,521,667
Sales Taxes	30,636,548	30,392,085	0	0	30,636,548	30,392,085
Grants and Entitlements	5,768,962	6,950,031	0	0	5,768,962	6,950,031
Conveyance Taxes	1,696,113	1,373,069	0	0	1,696,113	1,373,069
Interest	838,035	1,109,454	159,468	268,360	997,503	1,377,814
Miscellaneous	4,134,143	3,761,310	1,081,585	224,534	5,215,728	3,985,844
<i>Total General Revenues</i>	<u>70,674,587</u>	<u>75,107,616</u>	<u>1,241,053</u>	<u>492,894</u>	<u>71,915,640</u>	<u>75,600,510</u>
<i>Total Revenues</i>	<u>172,697,291</u>	<u>182,361,955</u>	<u>23,347,023</u>	<u>23,781,579</u>	<u>196,044,314</u>	<u>206,143,534</u>
Program Expenses						
General Government:						
Legislative and Executive	25,890,863	27,519,947	0	0	25,890,863	27,519,947
Judicial	20,087,881	20,253,413	0	0	20,087,881	20,253,413
Public Safety	25,488,019	22,455,341	0	0	25,488,019	22,455,341
Public Works	21,596,642	13,543,364	0	0	21,596,642	13,543,364
Health	47,472,081	50,833,349	0	0	47,472,081	50,833,349
Human Services	36,691,886	38,508,481	0	0	36,691,886	38,508,481
Interest and Fiscal Charges	2,310,764	2,349,871	0	0	2,310,764	2,349,871
Water	0	0	1,860,851	1,286,544	1,860,851	1,286,544
Sewer	0	0	21,332,223	21,192,217	21,332,223	21,192,217
<i>Total Program Expenses</i>	<u>179,538,136</u>	<u>175,463,766</u>	<u>23,193,074</u>	<u>22,478,761</u>	<u>202,731,210</u>	<u>197,942,527</u>
Transfers	180,000	(76,930)	(180,000)	76,930	0	0
<i>Change in Net Position</i>	<u>(6,660,845)</u>	<u>6,821,259</u>	<u>(26,051)</u>	<u>1,379,748</u>	<u>(6,686,896)</u>	<u>8,201,007</u>
<i>Net Position Beginning of Year</i>	<u>201,399,408</u>	<u>194,578,149</u>	<u>82,287,215</u>	<u>80,907,467</u>	<u>283,686,623</u>	<u>275,485,616</u>
<i>Net Position End of Year</i>	<u>\$194,738,563</u>	<u>\$201,399,408</u>	<u>\$82,261,164</u>	<u>\$82,287,215</u>	<u>\$276,999,727</u>	<u>\$283,686,623</u>

The increase in capital grants and contributions program revenues can be contributed in part to the County increasing the number of capital projects under construction in the County. Operating grants and contributions program revenues decreased due to receiving fewer grants. Public safety program expenses increased as a result of increases in services provided for 911 countywide services, policing services, drug law enforcement and

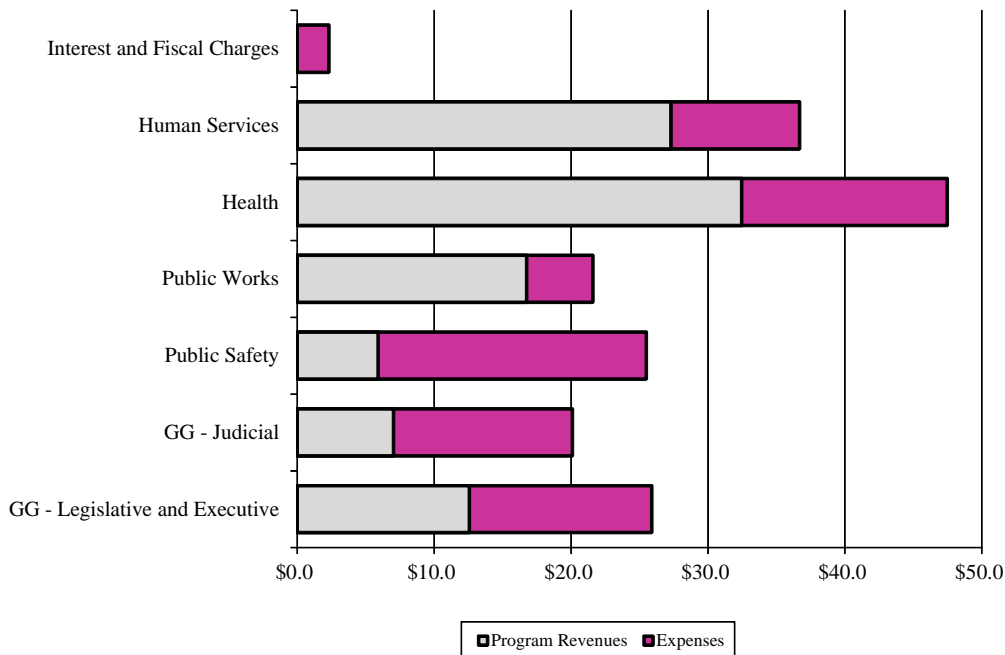
Mahoning County, Ohio
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indigent driver alcohol treatment. Public works program expenses increased due to deletions of capital assets. General governmental legislative and executive, health and human services program expenses decreased due to management's efforts to keep expenses to a minimum.

The County realized an increase in sales tax revenues. The increase can be attributed to the upward trend of the economy. Property taxes decreased due to a decline in valuation recognized in the most recent re-appraisal.

Overall, expenses increased due to increases in wages and 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.

Expenses and Program Revenues - Governmental Activities (millions)



Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$78,201,476. \$3,689,340 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 restricted, committed or assigned to indicate that it is not available for new spending.

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The general fund had a decrease in fund balance due to transfers to other funds for operational support as well as receiving less property tax revenues due to the County allocating property taxes from the general fund to the debt service fund.

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 grants fund balance decreased due to greater expenses than revenues as a result of less grant monies available during the year.

The debt service fund balance increased due to the County allocating property tax revenues to the debt service fund to help pay debt obligations.

The buildings and equipment fund balance decreased due to the County making greater capital expenditures during the year to continue construction projects.

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

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2012, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were greater than certification primarily due to receiving more intergovernmental revenues, conveyance fees and fees, licenses and permits than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Debt Administration

Capital Assets

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2012. These increases were offset by an additional year of depreciation being taken.

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Table 3 shows 2012 values compared to 2011.

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$927,694	\$725,924	\$367,852	\$367,852	\$1,295,546	\$1,093,776
Construction in Progress	2,360,825	6,816,117	675,475	772,725	3,036,300	7,588,842
Buildings, Structures and Improvements	57,819,384	54,312,166	6,363,831	6,705,757	64,183,215	61,017,923
Furniture, Fixtures and Equipment	8,424,412	7,153,036	315,850	309,212	8,740,262	7,462,248
Vehicles	3,235,573	3,123,454	728,013	505,050	3,963,586	3,628,504
Utility Plant in Service	0	0	19,932,101	20,728,613	19,932,101	20,728,613
Infrastructure	74,729,015	78,638,270	57,239,210	54,091,876	131,968,225	132,730,146
Total Capital Assets	\$147,496,903	\$150,768,967	\$85,622,332	\$83,481,085	\$233,119,235	\$234,250,052

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

Debt

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

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$46,867,363	\$50,306,145	\$1,317,660	\$1,352,776	\$48,185,023	\$51,658,921
Special Assessment Bonds	0	0	59,999	69,943	59,999	69,943
OPWC Loans	577,955	561,296	3,659,494	3,559,849	4,237,449	4,121,145
Notes	230,790	273,056	0	0	230,790	273,056
Loans	205,820	248,725	0	0	205,820	248,725
OWDA Loans	0	0	3,561,283	4,359,384	3,561,283	4,359,384
Revenue Bonds	0	0	22,961,805	23,969,311	22,961,805	23,969,311
Claims Payable	1,564,436	1,583,291	0	0	1,564,436	1,583,291
Capital Lease	614,653	944,429	0	0	614,653	944,429
Compensated Absences	8,441,845	8,511,866	917,673	930,439	9,359,518	9,442,305
Total	\$58,502,862	\$62,428,808	\$32,477,914	\$34,241,702	\$90,980,776	\$96,670,510

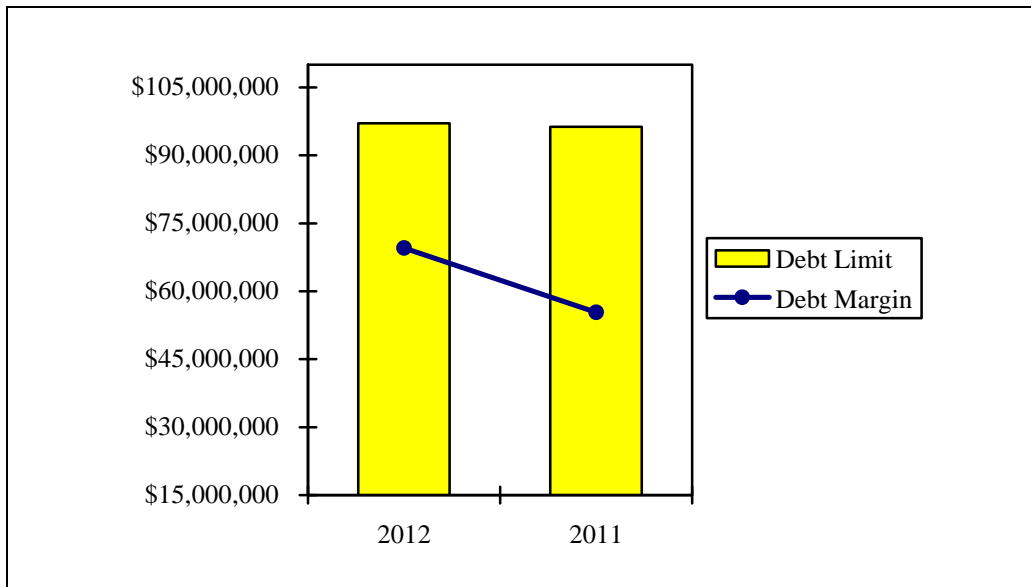
During 2012, the County's long-term obligations outstanding decreased due to the continued payments on outstanding debt.

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The County's rating on all of its outstanding general obligation bonds is Moody's Baa1. The County's overall legal debt margin increased to \$69,499,427. This is the additional amount of debt the County could issue. The debt margin increased \$14,136,222 from 2011 to 2012 due to increased property valuations and the County issuing additional debt.

Graph 2
Legal Debt Margin

	2012	2011
Overall Debt Limit	\$97,057,003	\$96,293,966
Overall Debt Margin	69,499,427	55,363,205



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

Current Issues

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

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

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Contacting the County's Financial Management

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

Mahoning County, Ohio
Statement of Net Position
December 31, 2012 - Primary Government
June 30, 2012 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,614,864	\$14,527,503	\$101,142,367	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	396,645	0	396,645	0
With Fiscal Agents	4,829,931	0	4,829,931	240,068
Investments in Segregated Accounts	0	0	0	220,581
Materials and Supplies Inventory	0	0	0	8,979
Accrued Interest Receivable	116,285	0	116,285	0
Accounts Receivable	1,265,478	1,581,718	2,847,196	44,672
Internal Balances	(228,063)	228,063	0	0
Intergovernmental Receivable	16,047,226	2,280,839	18,328,065	0
Permissive Sales Taxes Receivable	8,235,578	0	8,235,578	0
Property Taxes Receivable	35,461,521	0	35,461,521	0
Special Assessments Receivable	450,002	394,038	844,040	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	459,323	459,323	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	11,418,547	11,418,547	0
Nondepreciable Capital Assets	3,288,519	1,043,327	4,331,846	0
Depreciable Capital Assets, Net	144,208,384	84,579,005	228,787,389	37,513
Total Assets	300,686,370	116,512,363	417,198,733	551,813
Deferred Outflows of Resources				
Deferred Charge on Refunding	0	45,792	45,792	0
Liabilities				
Accounts Payable	1,001,508	193,692	1,195,200	5,648
Accrued Wages	2,614,394	226,651	2,841,045	28,599
Contracts Payable	644,817	0	644,817	0
Intergovernmental Payable	2,052,744	82,879	2,135,623	0
Matured Compensated Absences Payable	339,984	6,667	346,651	0
Accrued Interest Payable	187,815	283,832	471,647	0
Claims Payable	1,211,087	0	1,211,087	0
Notes Payable	10,504,390	1,025,356	11,529,746	0
Long-Term Liabilities:				
Due Within One Year	7,101,417	2,078,819	9,180,236	0
Due In More Than One Year	51,401,445	30,399,095	81,800,540	0
Total Liabilities	77,059,601	34,296,991	111,356,592	34,247
Deferred Inflows of Resources				
Property Taxes	28,888,206	0	28,888,206	0
Net Position				
Net Investment in Capital Assets	102,251,744	53,320,745	155,572,489	37,513
Restricted for:				
Capital Projects	15,988,064	0	15,988,064	0
Debt Service	0	11,877,870	11,877,870	0
Public Safety	1,542,631	0	1,542,631	0
Public Works	6,278,575	0	6,278,575	0
Health Services	34,592,025	0	34,592,025	0
Human Services	7,067,963	0	7,067,963	0
General Government	15,257,143	0	15,257,143	0
Unrestricted	11,760,418	17,062,549	28,822,967	480,053
Total Net Position	\$194,738,563	\$82,261,164	\$276,999,727	\$517,566

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2012 - Primary Government
For the Fiscal Year Ended June 30, 2012 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,890,863	\$5,942,694	\$6,624,344	\$0
Judicial	20,087,881	5,496,605	1,534,659	0
Public Safety	25,488,019	5,154,194	753,883	0
Public Works	21,596,642	159,737	10,207,408	6,399,688
Health	47,472,081	4,695,655	27,761,857	0
Human Services	36,691,886	1,765,741	25,526,239	0
Interest and Fiscal Charges	2,310,764	0	0	0
<i>Total Governmental Activities</i>	<u>179,538,136</u>	<u>23,214,626</u>	<u>72,408,390</u>	<u>6,399,688</u>
Business-Type Activities:				
Water	1,860,851	472,744	0	0
Sewer	21,332,223	20,611,234	0	1,021,992
<i>Total Business-Type Activities</i>	<u>23,193,074</u>	<u>21,083,978</u>	<u>0</u>	<u>1,021,992</u>
<i>Total - Primary Government</i>	<u>\$202,731,210</u>	<u>\$44,298,604</u>	<u>\$72,408,390</u>	<u>\$7,421,680</u>
Component Unit				
Mahoning Adult Services Company, Inc.	<u>\$605,505</u>	<u>\$584,969</u>	<u>\$12,433</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
General Purposes
General Obligation Bond Retirement
Children Services Board
Board of Developmental Disabilities
Board of Mental Health
Sales Tax Levied for
General Purposes
Grants and Entitlements not Restricted to Specific Programs
Conveyance Taxes
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (See Note 4)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
(\$13,323,825)	\$0	(\$13,323,825)	\$0
(13,056,617)	0	(13,056,617)	0
(19,579,942)	0	(19,579,942)	0
(4,829,809)	0	(4,829,809)	0
(15,014,569)	0	(15,014,569)	0
(9,399,906)	0	(9,399,906)	0
(2,310,764)	0	(2,310,764)	0
(77,515,432)	0	(77,515,432)	0
0	(1,388,107)	(1,388,107)	0
0	301,003	301,003	0
0	(1,087,104)	(1,087,104)	0
(77,515,432)	(1,087,104)	(78,602,536)	0
0	0	0	(8,103)
1,974,972	0	1,974,972	0
4,288,832	0	4,288,832	0
4,720,439	0	4,720,439	0
13,289,321	0	13,289,321	0
3,327,222	0	3,327,222	0
30,636,548	0	30,636,548	0
5,768,962	0	5,768,962	0
1,696,113	0	1,696,113	0
838,035	159,468	997,503	0
4,134,143	1,081,585	5,215,728	0
70,674,587	1,241,053	71,915,640	0
180,000	(180,000)	0	0
70,854,587	1,061,053	71,915,640	0
(6,660,845)	(26,051)	(6,686,896)	(8,103)
201,399,408	82,287,215	283,686,623	525,669
\$194,738,563	\$82,261,164	\$276,999,727	\$517,566

Mahoning County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2012*

	General	Developmental Disabilities Board	Grants	Debt Service	Buildings and Equipment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$7,385,622	\$18,679,574	\$406,975	\$3,198,043	\$17,950,613
Cash and Cash Equivalents:					
In Segregated Accounts	327,233	3,558	0	0	0
With Fiscal Agents	2,897	4,827,034	0	0	0
Accrued Interest Receivable	116,285	0	0	0	0
Accounts Receivable	412,728	364,014	0	0	0
Interfund Receivable	13,857	0	0	0	0
Intergovernmental Receivable	2,999,471	2,133,379	4,309,025	284,655	0
Permissive Sales Taxes Receivable	8,235,578	0	0	0	0
Property Taxes Receivable	7,505,009	15,931,229	0	2,360,226	0
Special Assessments Receivable	0	0	0	43,091	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	467,191	0	0	0	0
Total Assets	\$27,465,871	\$41,938,788	\$4,716,000	\$5,886,015	\$17,950,613
Liabilities					
Accounts Payable	\$276,386	\$127,288	\$152,555	\$0	\$51,813
Accrued Wages	1,164,608	415,165	71,174	0	0
Contracts Payable	0	0	0	0	325,290
Intergovernmental Payable	242,061	225,116	14,450	0	0
Matured Compensated Absences Payable	92,789	18,779	0	0	0
Interfund Payable	308,703	417,339	7,748	0	0
Accrued Interest Payable	0	0	0	20,291	1,295
Notes Payable	0	0	0	6,934,921	3,569,469
Total Liabilities	2,084,547	1,203,687	245,927	6,955,212	3,947,867
Deferred Inflows of Resources					
Property Taxes	5,260,848	13,618,797	0	1,743,562	0
Unavailable Revenue	7,731,667	3,364,315	2,655,740	944,410	0
Total Deferred Inflows of Resources	12,992,515	16,983,112	2,655,740	2,687,972	0
Fund Balances					
Nonspendable	467,191	0	0	0	0
Restricted	2,403,449	23,751,989	1,814,333	0	14,002,746
Committed	499,663	0	0	0	0
Assigned	1,465,304	0	0	0	0
Unassigned (Deficit)	7,553,202	0	0	(3,757,169)	0
Total Fund Balances (Deficit)	12,388,809	23,751,989	1,814,333	(3,757,169)	14,002,746
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$27,465,871	\$41,938,788	\$4,716,000	\$5,886,015	\$17,950,613

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, 2012*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$78,201,476
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	147,496,903
\$29,334,702	\$76,955,529		
65,854	396,645	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
0	4,829,931	Intergovernmental	\$9,931,397
0	116,285	Special Assessments	450,002
488,736	1,265,478	Permissive Sales Tax	3,233,934
0	13,857	Property Taxes	<u>6,573,315</u>
6,320,696	16,047,226	Total	20,188,648
0	8,235,578		
9,665,057	35,461,521	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.	
406,911	450,002	Net Assets	2,220,756
0	467,191	Accrued Interest	15,100
<u>0</u>	<u>467,191</u>	General Obligation Bonds	4,008,659
<u>\$46,281,956</u>	<u>\$144,239,243</u>	Claims Payable	1,564,436
		Internal Balances	<u>(288,324)</u>
		Total	7,520,627
		In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(166,229)
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$386,977	\$995,019	General Obligation Bonds	(46,867,363)
958,927	2,609,874	Long Term Note Payable	(230,790)
319,527	644,817	Long Term Loan Payable	(205,820)
372,800	854,427	OPWC Loan Payable	(577,955)
228,416	339,984	Claims Payable	(1,564,436)
257,026	990,816	Capital Lease Payable	(614,653)
0	21,586	Compensated Absences	<u>(8,441,845)</u>
0	10,504,390	Total	<u>(58,502,862)</u>
<u>0</u>	<u>10,504,390</u>	<i>Net Position of Governmental Activities</i>	<u>\$194,738,563</u>
2,523,673	16,960,913		
8,264,999	28,888,206		
5,492,516	20,188,648		
<u>13,757,515</u>	<u>49,076,854</u>		
0	467,191		
30,107,461	72,079,978		
0	499,663		
0	1,465,304		
<u>(106,693)</u>	<u>3,689,340</u>		
30,000,768	78,201,476		
<u>\$46,281,956</u>	<u>\$144,239,243</u>		

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General	Developmental Disabilities Board	Grants	Debt Service	Buildings and Equipment
Revenues					
Property Taxes	\$3,338,377	\$13,770,329	\$0	\$3,672,168	\$0
Permissive Sales Tax	30,560,904	0	0	0	0
Intergovernmental	5,936,795	14,723,965	19,356,671	565,764	0
Conveyance Taxes	1,696,113	0	0	0	0
Interest	640,468	0	0	0	143,772
Fees, Licenses and Permits	6,209,419	0	0	0	0
Fines and Forfeitures	1,795,793	0	0	0	0
Rentals and Royalties	886,948	4,489	0	0	0
Charges for Services	1,390,647	1,468,856	4,100	0	0
Contributions and Donations	0	1,750	0	0	100,455
Special Assessments	0	0	0	850	0
Other	583,494	32,472	112,083	561,299	105,719
<i>Total Revenues</i>	<u>53,038,958</u>	<u>30,001,861</u>	<u>19,472,854</u>	<u>4,800,081</u>	<u>349,946</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	13,172,808	0	7,762,132	209,190	0
Judicial	16,849,166	0	1,891,853	0	0
Public Safety	20,687,213	0	176,611	0	0
Public Works	0	0	0	0	0
Health	0	25,746,491	13,243,074	0	0
Human Services	1,576,498	0	0	0	0
Capital Outlay	0	0	0	0	3,197,040
Debt Service:					
Principal Retirement	234,935	57,514	50,000	2,570,833	277,037
Interest and Fiscal Charges	19,122	71,307	3,130	1,801,055	6,956
Issuance Costs	0	0	0	51,657	120,556
<i>Total Expenditures</i>	<u>52,539,742</u>	<u>25,875,312</u>	<u>23,126,800</u>	<u>4,632,735</u>	<u>3,601,589</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>499,216</u>	<u>4,126,549</u>	<u>(3,653,946)</u>	<u>167,346</u>	<u>(3,251,643)</u>
Other Financing Sources (Uses)					
OPWC Loan Issued	0	0	0	0	0
Transfers In	127,186	0	104,121	3,692,572	1,219,077
Transfers Out	(2,018,283)	(780,832)	(341,250)	0	(2,060,595)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,891,097)</u>	<u>(780,832)</u>	<u>(237,129)</u>	<u>3,692,572</u>	<u>(841,518)</u>
<i>Net Change in Fund Balances</i>	<u>(1,391,881)</u>	<u>3,345,717</u>	<u>(3,891,075)</u>	<u>3,859,918</u>	<u>(4,093,161)</u>
<i>Fund Balances (Deficit)</i>					
<i>Beginning of Year- Restated (See Note 4)</i>	<u>13,780,690</u>	<u>20,406,272</u>	<u>5,705,408</u>	<u>(7,617,087)</u>	<u>18,095,907</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,388,809</u>	<u>\$23,751,989</u>	<u>\$1,814,333</u>	<u>(\$3,757,169)</u>	<u>\$14,002,746</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, 2012*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$5,404,001)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	
\$8,337,230	\$29,118,104	Capital Outlay	\$19,144,348
0	30,560,904	Depreciation	(8,869,011)
45,535,009	86,118,204	Total	10,275,337
0	1,696,113		
53,795	838,035		
8,349,414	14,558,833		
1,192,186	2,987,979		
78	891,515	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.	(13,547,402)
1,606,843	4,470,446		
1,351	103,556		
287,285	288,135	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
2,739,076	4,134,143	Intergovernmental	(1,644,720)
<u>68,102,267</u>	<u>175,765,967</u>	Special Assessments	17,718
		Permissive Sales Tax	75,644
		Property Taxes	(1,517,318)
		Total	(3,068,676)
3,988,599	25,132,729	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.	3,714,329
1,256,850	19,997,869		
3,515,447	24,379,271	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.	
9,584,953	9,584,953	Accrued Interest on Bonds	9,017
9,405,475	48,395,040	Amortization of Bond Premium	20,023
34,818,459	36,394,957	Total	29,040
7,938,246	11,135,286		
524,010	3,714,329	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.	70,021
251,870	2,153,440		
0	172,213	Other financing sources, such as OPWC loans issued, in the governmental funds increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.	(40,912)
<u>71,283,909</u>	<u>181,060,087</u>		
(3,181,642)	(5,294,120)	The internal service funds used by management are not reported in the County-internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
		Change in Net Position	1,383,665
40,912	40,912	Internal Balances	(72,247)
3,143,832	8,286,788	Total	1,311,418
<u>(3,236,621)</u>	<u>(8,437,581)</u>	<i>Change in Net Position of Governmental Activities</i>	<u>(\$6,660,846)</u>
(51,877)	(109,881)		
(3,233,519)	(5,404,001)		
33,234,287	83,605,477		
<u>\$30,000,768</u>	<u>\$78,201,476</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,175,714	\$3,175,714	\$3,338,377	\$162,663
Permissive Sales Tax	29,375,000	30,300,000	30,406,335	106,335
Intergovernmental	4,907,534	5,374,487	6,026,304	651,817
Conveyance Fees	1,200,000	1,200,000	1,696,113	496,113
Interest	900,000	900,000	637,154	(262,846)
Fees, Licenses and Permits	4,233,000	4,233,000	4,740,912	507,912
Fines and Forfeitures	1,900,000	1,900,000	1,777,616	(122,384)
Rentals and Royalties	1,275,000	1,275,000	894,773	(380,227)
Charges for Services	1,405,000	1,405,000	1,370,215	(34,785)
Other	1,000,000	1,003,990	686,187	(317,803)
<i>Total Revenues</i>	<u>49,371,248</u>	<u>50,767,191</u>	<u>51,573,986</u>	<u>806,795</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,409,203	14,540,250	14,278,491	261,759
Judicial	15,835,216	16,215,412	15,956,689	258,723
Public Safety	19,478,631	20,932,017	20,840,603	91,414
Human Services	2,065,833	2,066,545	1,606,793	459,752
<i>Total Expenditures</i>	<u>49,788,883</u>	<u>53,754,224</u>	<u>52,682,576</u>	<u>1,071,648</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(417,635)</u>	<u>(2,987,033)</u>	<u>(1,108,590)</u>	<u>1,878,443</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	925,000	0	0	0
Transfers In	0	324,569	127,186	(197,383)
Transfers Out	(470,347)	(2,368,284)	(2,018,283)	350,001
<i>Total Other Financing Sources (Uses)</i>	<u>454,653</u>	<u>(2,043,715)</u>	<u>(1,891,097)</u>	<u>152,618</u>
<i>Net Change in Fund Balance</i>	37,018	(5,030,748)	(2,999,687)	2,031,061
<i>Fund Balance at Beginning of Year</i>	7,133,248	7,133,248	7,133,248	0
Prior Year Encumbrances Appropriated	1,303,847	1,303,847	1,303,847	0
<i>Fund Balances at End of Year</i>	<u>\$8,474,113</u>	<u>\$3,406,347</u>	<u>\$5,437,408</u>	<u>\$2,031,061</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$13,513,000	\$13,513,000	\$13,770,329	\$257,329
Intergovernmental	10,061,563	10,061,563	10,958,276	896,713
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	1,584,843	1,584,843	1,660,591	75,748
Contributions and Donations	5,000	5,000	1,750	(3,250)
Other	24,500	960,948	968,919	7,971
<i>Total Revenues</i>	<u>25,193,394</u>	<u>26,129,842</u>	<u>27,364,354</u>	<u>1,234,512</u>
Expenditures				
Current:				
Health	20,719,236	24,521,274	23,030,208	1,491,066
Debt Service:				
Interest and Fiscal Charges	71,308	71,308	71,307	1
<i>Total Expenditures</i>	<u>20,790,544</u>	<u>24,592,582</u>	<u>23,101,515</u>	<u>1,491,067</u>
<i>Excess of Revenues Over Expenditures</i>	4,402,850	1,537,260	4,262,839	2,725,579
Other Financing Uses				
Transfers Out	(4,400,000)	(2,380,832)	(780,832)	1,600,000
<i>Net Change in Fund Balance</i>	2,850	(843,572)	3,482,007	4,325,579
<i>Fund Balance Beginning of Year</i>	14,230,556	14,230,556	14,230,556	0
Prior Year Encumbrances Appropriated	424,463	424,463	424,463	0
<i>Fund Balance End of Year</i>	<u>\$14,657,869</u>	<u>\$13,811,447</u>	<u>\$18,137,026</u>	<u>\$4,325,579</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,357,938	\$27,318,284	\$22,350,614	(\$4,967,670)
Charges for Services	0	0	4,100	4,100
Other	88,253	113,102	112,083	(1,019)
<i>Total Revenues</i>	<u>12,446,191</u>	<u>27,431,386</u>	<u>22,466,797</u>	<u>(4,964,589)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,177,427	11,247,953	9,175,405	2,072,548
Judicial	0	2,346,527	1,974,639	371,888
Public Safety	0	251,565	200,569	50,996
Health	10,282,192	15,510,364	13,648,672	1,861,692
Debt Service:				
Principal Retirement	0	50,000	50,000	0
Interest and Fiscal Charges	0	3,130	3,130	0
<i>Total Expenditures</i>	<u>13,459,619</u>	<u>29,409,539</u>	<u>25,052,415</u>	<u>4,357,124</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,013,428)</u>	<u>(1,978,153)</u>	<u>(2,585,618)</u>	<u>(607,465)</u>
Other Financing Sources (Uses)				
Transfers In	1,962,704	537,752	104,121	(433,631)
Transfers Out	0	(341,250)	(341,250)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,962,704</u>	<u>196,502</u>	<u>(237,129)</u>	<u>(433,631)</u>
<i>Net Change in Fund Balance</i>	949,276	(1,781,651)	(2,822,747)	(1,041,096)
<i>Fund Deficit Beginning of Year</i>	(1,711,973)	(1,711,973)	(1,711,973)	0
Prior Year Encumbrances Appropriated	4,456,261	4,456,261	4,456,261	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,693,564</u>	<u>\$962,637</u>	<u>(\$78,459)</u>	<u>(\$1,041,096)</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$789,362	\$13,738,141	\$14,527,503	\$9,192,144
Receivables:				
Intergovernmental	0	2,280,839	2,280,839	0
Accounts	86,583	1,495,135	1,581,718	0
Interfund Receivable	0	0	0	1,037,220
<i>Total Current Assets</i>	<u>875,945</u>	<u>17,514,115</u>	<u>18,390,060</u>	<u>10,229,364</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	459,323	459,323	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	11,418,547	11,418,547	0
Special Assessments Receivable	52,609	341,429	394,038	0
Capital Assets:				
Nondepreciable Capital Assets	144,579	898,748	1,043,327	0
Depreciable Capital Assets, Net	11,384,850	73,194,155	84,579,005	0
<i>Total Noncurrent Assets</i>	<u>11,582,038</u>	<u>86,312,202</u>	<u>97,894,240</u>	<u>0</u>
<i>Total Assets</i>	<u>12,457,983</u>	<u>103,826,317</u>	<u>116,284,300</u>	<u>10,229,364</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	\$0	\$45,792	\$45,792	\$0

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$73,908	\$119,784	\$193,692	\$6,489
Accrued Wages	2,656	223,995	226,651	4,520
Intergovernmental Payable	37,975	44,904	82,879	1,198,317
Interfund Payable	332	59,929	60,261	0
Compensated Absences Payable	34,205	103,942	138,147	0
Matured Compensated Absences Payable	0	6,667	6,667	0
Accrued Interest Payable	101,342	182,490	283,832	15,100
Notes Payable	412,153	613,203	1,025,356	0
Revenue Bonds Payable	36,500	988,700	1,025,200	0
General Obligation Bonds Payable	40,000	0	40,000	150,000
Special Assessment Bonds Payable	0	10,613	10,613	0
OWDA Loans Payable	0	558,165	558,165	0
OPWC Loans Payable	24,337	282,357	306,694	0
Claims Payable	0	0	0	2,000,274
<i>Total Current Liabilities</i>	<u>763,408</u>	<u>3,194,749</u>	<u>3,958,157</u>	<u>3,374,700</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	779,526	779,526	0
Revenue Bonds Payable	3,108,500	18,828,105	21,936,605	0
General Obligation Bonds Payable	1,277,660	0	1,277,660	3,858,659
Special Assessment Bonds Payable	0	49,386	49,386	0
OWDA Loans Payable	187,695	2,815,423	3,003,118	0
OPWC Loans Payable	389,384	2,963,416	3,352,800	0
Claims Payable	0	0	0	775,249
<i>Total Long-Term Liabilities</i>	<u>4,963,239</u>	<u>25,435,856</u>	<u>30,399,095</u>	<u>4,633,908</u>
<i>Total Liabilities</i>	<u>5,726,647</u>	<u>28,630,605</u>	<u>34,357,252</u>	<u>8,008,608</u>
Net Position				
Net Investment in Capital Assets	6,245,708	47,075,037	53,320,745	0
Restricted for Debt Service	0	11,877,870	11,877,870	0
Unrestricted	485,628	16,288,597	16,774,225	2,220,756
<i>Total Net Position</i>	<u>\$6,731,336</u>	<u>\$75,241,504</u>	81,972,840	<u>\$2,220,756</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:

288,324

Net position of business-type activities

\$82,261,164

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, 2012*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$394,827	\$19,678,241	\$20,073,068	\$19,908,365
Fees, Licenses and Permits	45,299	496,612	541,911	0
Rentals	0	16,263	16,263	0
Other	15,985	1,065,600	1,081,585	0
<i>Total Operating Revenues</i>	<u>456,111</u>	<u>21,256,716</u>	<u>21,712,827</u>	<u>19,908,365</u>
Operating Expenses				
Personal Services	111,980	7,824,505	7,936,485	0
Materials and Supplies	47,290	1,016,096	1,063,386	506,069
Contractual Services	719,970	7,783,759	8,503,729	2,279,185
Depreciation	344,922	2,921,320	3,266,242	0
Claims	0	0	0	15,498,319
Change in Worker's Compensation Estimate	0	0	0	336,248
Other	420,783	965,524	1,386,307	49,308
<i>Total Operating Expenses</i>	<u>1,644,945</u>	<u>20,511,204</u>	<u>22,156,149</u>	<u>18,669,129</u>
<i>Operating Income (Loss)</i>	<u>(1,188,834)</u>	<u>745,512</u>	<u>(443,322)</u>	<u>1,239,236</u>
Non-Operating Revenues (Expenses)				
Interest	6,271	153,197	159,468	0
Interest and Fiscal Charges	(216,773)	(892,399)	(1,109,172)	(186,364)
Special Assessments	32,618	420,118	452,736	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(177,884)</u>	<u>(319,084)</u>	<u>(496,968)</u>	<u>(186,364)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(1,366,718)</u>	<u>426,428</u>	<u>(940,290)</u>	<u>1,052,872</u>
Capital Contributions	0	1,021,992	1,021,992	0
Transfers In	445,000	20,000	465,000	330,793
Transfers Out	0	(645,000)	(645,000)	0
<i>Change in Net Position</i>	<u>(921,718)</u>	<u>823,420</u>	<u>(98,298)</u>	<u>1,383,665</u>
<i>Net Position</i>				
<i>Beginning of Year - Restated (See Note 4)</i>	<u>7,653,054</u>	<u>74,418,084</u>		<u>837,091</u>
<i>Net Position End of Year</i>	<u><u>\$6,731,336</u></u>	<u><u>\$75,241,504</u></u>		<u><u>\$2,220,756</u></u>

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

72,247

Change in net position of business-type activities

(\$26,051)

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$446,723	\$20,818,556	\$21,265,279	\$0
Cash Received from Interfund Services Provided	0	0	0	20,265,702
Other Cash Receipts	15,985	1,065,600	1,081,585	0
Cash Payments to Employees for Services	(107,354)	(7,900,799)	(8,008,153)	0
Cash Payments for Goods and Services	(660,190)	(9,431,881)	(10,092,071)	(2,140,227)
Cash Payments for Claims	0	0	0	(15,152,204)
Cash Payments for Workers' Compensation Premiums	0	0	0	(723,767)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(766,149)
Other Cash Payments	(420,783)	(965,524)	(1,386,307)	(38,752)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(725,619)</u>	<u>3,585,952</u>	<u>2,860,333</u>	<u>1,444,603</u>
Cash Flows from Noncapital and Related Financing Activities				
Special Assessments	32,618	420,118	452,736	0
Principal Paid on Notes	0	0	0	(140,000)
Interest Paid on Notes	0	0	0	(190,793)
Transfers In	445,000	20,000	465,000	330,793
Transfers Out	0	(645,000)	(645,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>477,618</u>	<u>(204,882)</u>	<u>272,736</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	0	1,231,998	1,231,998	0
OPWC Loans Issued	0	426,092	426,092	0
Premium on Notes Issued	2,583	3,843	6,426	0
General Obligation Notes Issued	410,000	610,000	1,020,000	0
Principal Paid on Notes	(400,000)	(600,000)	(1,000,000)	0
Interest Paid on Notes	(11,967)	(17,950)	(29,917)	0
Principal Paid on General Obligation Bonds	(35,000)	0	(35,000)	0
Interest Paid on General Obligation Bonds	(71,728)	0	(71,728)	0
Principal Paid on Special Assessment Bonds	0	(9,869)	(9,869)	0
Interest Paid on Special Assessment Bonds	0	(3,233)	(3,233)	0
Principal Paid on Revenue Bonds	(35,000)	(970,700)	(1,005,700)	0
Interest Paid on Revenue Bonds	(143,202)	(739,372)	(882,574)	0
Principal Paid on OPWC Loans	(24,337)	(302,110)	(326,447)	0
Principal Paid on OWDA Loans	(2,836)	(795,265)	(798,101)	0
Interest Paid on OWDA Loans	0	(142,441)	(142,441)	0
Payments for Capital Acquisitions	(81,771)	(5,325,718)	(5,407,489)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(393,258)</u>	<u>(6,634,725)</u>	<u>(7,027,983)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	6,271	153,197	159,468	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(634,988)</u>	<u>(3,100,458)</u>	<u>(3,735,446)</u>	<u>1,444,603</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,424,350</u>	<u>28,716,469</u>	<u>30,140,819</u>	<u>7,747,541</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$789,362</u>	<u>\$25,616,011</u>	<u>\$26,405,373</u>	<u>\$9,192,144</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2012

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$1,188,834)	\$745,512	(\$443,322)	\$1,239,236
Adjustments:				
Depreciation	344,922	2,921,320	3,266,242	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(8,385)	(174,123)	(182,508)	0
Intergovernmental Receivable	0	642,387	642,387	0
Interfund Receivable	0	0	0	357,337
Special Assessments	14,982	159,176	174,158	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	71,492	(482,468)	(410,976)	(4,666)
Accrued Wages	174	12,658	12,832	4,520
Matured Compensated Absences Payable	0	6,667	6,667	0
Compensated Absences Payable	4,587	(17,353)	(12,766)	0
Interfund Payable	(135)	(78,266)	(78,401)	0
Intergovernmental Payable	35,578	(149,558)	(113,980)	(210,528)
Claims Payable	0	0	0	58,704
<i>Total Adjustments</i>	463,215	2,840,440	3,303,655	205,367
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$725,619)	\$3,585,952	\$2,860,333	\$1,444,603

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012

Assets	
Equity in Pooled Cash and Cash Equivalents	\$11,935,829
Cash and Cash Equivalents in Segregated Accounts	4,387,083
Property Taxes Receivable	156,949,658
Special Assessment Receivable	<u>2,123,456</u>
<i>Total Assets</i>	<u><u>\$175,396,026</u></u>
 Liabilities	
Intergovernmental Payable	\$160,774,676
Undistributed Monies	8,203,705
Payroll Withholdings	1,540,174
Deposits Held and Due to Others	<u>4,877,471</u>
<i>Total Liabilities</i>	<u><u>\$175,396,026</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, 2012

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 for which the County approves the budget, the issuance of debt or the levying of taxes.

Discretely Presented Component Unit - The component unit column in the financial statements identifies the financial data of the County's component unit, Mahoning Adult Services Company, Incorporated. It is reported separately to emphasize that it is legally separate from the County.

Mahoning Adult Services Company, Inc. - Mahoning Adult Services Company, Inc. (MASCO) is a legally separate, non-profit organization, which provides sheltered employment for mentally handicapped persons. MASCO enters into work service contracts with private businesses that provide the employees of MASCO an opportunity to maximize their potential for independence. The County, through the Board of 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.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments and the North East Ohio Network. These organizations are presented in Notes 14 and 24 to the basic financial statements.

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

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 25.

The County's management believes these financial statements present all activities for which the County is financially accountable.

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 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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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.

Grants Fund This fund is used 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.

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.

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

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance year 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

Cash and Cash Equivalents

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash held by a trustee, fiscal agent or held in segregated accounts are pooled and invested in short-term investments in order

Mahoning County, Ohio
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to provide improved cash management. Individual fund integrity is maintained through County records. Interest in the pool is presented as “equity in pooled cash and cash equivalents.”

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

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

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

During 2012, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, repurchase agreements, and STAR Ohio.

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share price which is the price the investment could be sold for on December 31, 2012.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2012 amounted to \$640,468, which includes \$572,535 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

Mahoning County, Ohio
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fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

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

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

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

For 2012, 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.

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

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

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

Bond Premiums

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

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

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of County Commission. Those committed amounts cannot be

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used for any other purpose unless the County Commission removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

Net Position

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

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

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

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within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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

Estimates

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

Budgetary Process

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

Mahoning County, Ohio
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For the Year Ended December 31, 2012

based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - are presented in the basic financial statements for the general fund and major special revenue funds.

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Budgetary revenues and expenditures of the revolving loans, economic development, tax certificate, adult protective services, certificate of title 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	Developmental Disabilities Board	Grants
GAAP Basis	(\$1,391,881)	\$3,345,717	(\$3,891,075)
Net Adjustment for Revenue Accruals	(2,019,178)	(2,637,507)	2,993,943
Beginning Fair Value			
Adjustment for Investments	308,982	0	0
Ending Fair Value			
Adjustment for Investments	(330,690)	0	0
Beginning Unrecorded Cash	379,477	0	0
Ending Unrecorded Cash	(3,563)	0	0
Excess of revenues over/(under) expenditures:			
Revolving Loans	8,750	0	0
Economic Development	26,387	0	0
Tax Certificate	(3,993)	0	0
Adult Protective Services	(50)	0	0
Certificate of Title	(11,433)	0	0
Recorder Equipment	(22,747)	0	0
Net Adjustment for Expenditure Accruals	767,624	3,316,345	(1,440,181)
Encumbrances	(707,372)	(542,548)	(485,434)
Budget Basis	<u>(\$2,999,687)</u>	<u>\$3,482,007</u>	<u>(\$2,822,747)</u>

Mahoning County, Ohio
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Note 4 – Changes in Accounting Principles and Restatement of Prior Year Balances

Changes in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements,” Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements,” Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,” Statement No. 64, “Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53,” Statement No. 65, “Items Previously Reported as Assets and Liabilities” and Statement No. 66, “Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62.”

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 62 incorporates into GASB’s authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County’s 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). The implementation of this statement resulted in issuance costs being expensed rather than being deferred. This change had the effect of restating beginning net position for governmental activities.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County’s financial statements.

Restatement of Prior Year Balances and Net Position

During 2012, the County determined the certificate of title administration and recorder equipment special revenue funds should be combined with the general fund for GAAP reporting purposes. This re-examination had the following effect on fund balance as previously stated:

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	<u>General</u>	<u>Developmental Disabilities Board</u>	<u>Grants</u>	<u>Debt Service</u>
Fund Balance (Deficit), December 31, 2011	\$12,217,710	\$20,406,272	\$5,705,408	(\$7,617,087)
Fund Reclassification	<u>1,562,980</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Fund Balance (Deficit), December 31, 2011	<u><u>\$13,780,690</u></u>	<u><u>\$20,406,272</u></u>	<u><u>\$5,705,408</u></u>	<u><u>(\$7,617,087)</u></u>

	<u>Buildings and Equipment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance (Deficit), December 31, 2011	\$18,095,907	\$34,797,267	\$83,605,477
Fund Reclassification	<u>0</u>	<u>(1,562,980)</u>	<u>0</u>
Adjusted Fund Balance (Deficit), December 31, 2011	<u><u>\$18,095,907</u></u>	<u><u>\$33,234,287</u></u>	<u><u>\$83,605,477</u></u>

During 2012, unamortized issuance costs were eliminated from the implementation of GASB Statement No. 65. This resulted in a decrease in net position of governmental activities of \$1,618,859, from \$203,018,267 to \$201,399,408 at December 31, 2011. This had the following effect on net position of Business-Type Activities and the Internal Service Fund as previously reported.

	<u>Water</u>	<u>Sewer</u>	<u>Total Business-type Activities</u>	<u>Internal Service</u>
Net Position, December 31, 2011	\$7,712,426	\$75,202,255	\$82,914,681	\$969,130
Unamortized Issuance Costs	<u>(59,372)</u>	<u>(784,171)</u>	<u>(843,543)</u>	<u>(132,039)</u>
Adjusted Net Position December 31, 2011	<u><u>\$7,653,054</u></u>	<u><u>\$74,418,084</u></u>	<u><u>\$82,071,138</u></u>	<u><u>\$837,091</u></u>
		Plus: Internal Balance	<u>216,077</u>	
		Total Net Position	<u><u>\$82,287,215</u></u>	

Note 5 – Accountability

The following funds had a deficit fund balance as of December 31, 2012:

Department of Human Services	\$78,908
Sheriff's Policing Revenue	27,785
Debt Service	3,757,169

The department of human services and the sheriff's policing revenue special revenue funds had a deficit fund balance caused by the expenditures exceeding revenues on a cash basis. The general fund is liable for any deficit in the funds and provides transfers when cash is required, not when accruals occur.

Mahoning County, Ohio
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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.

Note 6 - Fund Balances

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

Fund Balances	General	Developmental Disabilities Board	Grants	Debt Service	Buildings and Equipment	Other Governmental Funds	Total
<i>Nonspendable</i>							
Unclaimed monies	\$467,191	\$0	\$0	\$0	\$0	\$0	\$467,191
<i>Restricted for</i>							
County Courts	0	0	0	0	0	6,177,295	6,177,295
Home Improvement	803,168	0	0	0	0	1,969,592	2,772,760
Public Safety	10,162	0	0	0	0	1,362,756	1,372,918
Public Health and Welfare	0	23,751,989	1,814,333	0	0	14,745,586	40,311,908
Street Maintenance	0	0	0	0	0	4,029,232	4,029,232
Tax Administration	53,152	0	0	0	0	482,499	535,651
Recorder Equipment	580,991	0	0	0	0	0	580,991
Capital Improvements	0	0	0	0	14,002,746	1,340,501	15,343,247
Title Certificate Administration	955,976	0	0	0	0	0	955,976
<i>Total Restricted</i>	2,403,449	23,751,989	1,814,333	0	14,002,746	30,107,461	72,079,978
<i>Committed for</i>							
Purchases on Order	499,663	0	0	0	0	0	499,663
<i>Assigned to</i>							
Building Regulations	1,465,304	0	0	0	0	0	1,465,304
<i>Unassigned (Deficit)</i>	7,553,202	0	0	(3,757,169)	0	(106,693)	3,689,340
<i>Total Fund Balances (Deficit)</i>	\$12,388,809	\$23,751,989	\$1,814,333	(\$3,757,169)	\$14,002,746	\$30,000,768	\$78,201,476

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

Note 7 - Deposits and Investments

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

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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

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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, \$10,286,506 of the County's bank balance of \$24,927,267 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, 2012, the County's board of developmental disabilities special revenue fund had a balance of \$4,827,034 with NEON, a jointly governed organization (See Note 24). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Investments

Investments are reported at fair value. As of December 31, 2012, the County had the following investments:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	<u>Fair Value</u>	<u>Maturity</u>	<u>Standard & Poor's</u>	<u>Percent of Total Investments</u>
Federal Home Loan Bank Bonds	\$11,548,485	Less than five years	AA+	12.71 %
Federal National Mortgage Association Bonds	34,083,775	Less than five years	AA+	37.53
Federal Home Loan Mortgage Corporation Bonds	13,725,918	Less than five years	AA+	15.11
Federal Farm Credit Bonds	27,322,020	Less than five years	AA+	30.08
Repurchase Agreements	3,122,500	Less than one year	AA+	3.44
STAR Ohio	1,023,556	Average of 55.4 days	AAAm	NA
Total Portfolio	<u>\$90,826,254</u>			

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

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

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

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of 2011 taxes.

2012 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2012, was \$13.70 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2012 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,841,978,460
Other Real Estate	906,241,690
Tangible Personal Property	
Public Utility	163,538,490
Total	<u>\$3,911,758,640</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 9 - Permissive Sales and Use Tax

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

The sales tax generates approximately \$29 million in general fund revenues each year. Sales tax revenues from both ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures.

Note 10 - Contingent Liabilities

Grants

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

Litigation

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

Note 11 - Receivables

Receivables at December 31, 2012, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Special assessments expected to be collected in more than one year amount to \$43,091 in the debt service fund, \$406,911 in the 911 operations special revenue fund, \$52,609 in the water enterprise fund and \$341,429 in the sewer enterprise fund. At December 31, 2012 the amount of delinquent special assessments was \$180,284.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
General Fund	
Local Government	\$1,310,155
Homestead and Rollback	979,770
Casino Revenues	601,599
Prisoner Bookings	98,365
Court Fines	5,311
Special Elections	4,271
<i>Total General Fund</i>	2,999,471
Special Revenue Funds	
<i>Major</i>	
Developmental Disabilities Board	2,133,379
Grants	4,309,025
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	4,774,038
Department of Human Services	3,511
Children Services Board	997,932
Board of Mental Health	281,774
Sheriff's Policing Revenue	11,045
<i>Total Special Revenue Funds</i>	12,510,704
Nonmajor Capital Projects Fund	
Roads and Bridges	252,396
Major Debt Service Fund	
General Obligation Bond Retirement	284,655
<i>Total Governmental Activities</i>	\$16,047,226

At December 31, 2012 the County had an intergovernmental receivable of \$2,280,839 in the sewer enterprise fund for charges to various cities.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Governmental Activities:				
Capital assets not being depreciated				
Land	\$725,924	\$201,770	\$0	\$927,694
Construction in progress	6,816,117	14,156,044	(18,611,336)	2,360,825
Total capital assets not being depreciated	7,542,041	14,357,814	(18,611,336)	3,288,519
Capital assets being depreciated				
Buildings, structures and improvements	86,333,312	9,461,461	(3,541,687)	92,253,086
Furniture, fixtures and equipment	16,925,613	2,869,212	(589,363)	19,205,462
Vehicles	10,421,327	813,348	(361,610)	10,873,065
Infrastructure	125,821,439	10,253,850	(16,233,155)	119,842,134
Total capital assets being depreciated	239,501,691	23,397,871	(20,725,815)	242,173,747
Accumulated depreciation				
Buildings, structures and improvements	(32,021,146)	(2,647,354)	234,798	(34,433,702)
Furniture, fixtures and equipment	(9,772,577)	(1,594,818)	586,345	(10,781,050)
Vehicles	(7,297,873)	(661,874)	322,255	(7,637,492)
Infrastructure	(47,183,169)	(3,964,965)	6,035,015	(45,113,119)
Total accumulated depreciation	(96,274,765)	(8,869,011) *	7,178,413	(97,965,363)
Capital assets being depreciated, net	143,226,926	14,528,860	(13,547,402)	144,208,384
Governmental activities capital assets, net	\$150,768,967	\$28,886,674	(\$32,158,738)	\$147,496,903

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,145,245
Judicial	381,937
Public Safety	1,462,055
Public Works	4,180,228
Public Health and Welfare	938,779
Human Services	760,767
Total	\$8,869,011

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Business type activities:				
Capital assets not being depreciated				
Land	\$367,852	\$0	\$0	\$367,852
Construction in progress	772,725	4,799,683	(4,896,933)	675,475
Total capital assets not being depreciated	<u>1,140,577</u>	<u>4,799,683</u>	<u>(4,896,933)</u>	<u>1,043,327</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,182,604	0	0	15,182,604
Utility plant in service	50,915,647	42,272	0	50,957,919
Infrastructure	107,439,942	5,034,597	0	112,474,539
Furniture, fixtures and equipment	860,567	51,979	(5,196)	907,350
Vehicles	1,562,125	375,891	0	1,938,016
Total capital assets being depreciated	<u>175,960,885</u>	<u>5,504,739</u>	<u>(5,196)</u>	<u>181,460,428</u>
Accumulated depreciation				
Buildings, structures and improvements	(8,476,847)	(341,926)	0	(8,818,773)
Utility plant in service	(30,187,034)	(838,784)	0	(31,025,818)
Infrastructure	(53,348,066)	(1,887,263)	0	(55,235,329)
Furniture, fixtures and equipment	(551,355)	(45,341)	5,196	(591,500)
Vehicles	(1,057,075)	(152,928)	0	(1,210,003)
Total accumulated depreciation	<u>(93,620,377)</u>	<u>(3,266,242)</u>	<u>5,196</u>	<u>(96,881,423)</u>
Capital assets being depreciated, net	<u>82,340,508</u>	<u>2,238,497</u>	<u>0</u>	<u>84,579,005</u>
Business type activities capital assets, net	<u>\$83,481,085</u>	<u>\$7,038,180</u>	<u>(\$4,896,933)</u>	<u>\$85,622,332</u>

Note 13 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2012, 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	495,369,639
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

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

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

Mahoning County, Ohio
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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 \$1,211,087 have been accrued as a liability based on a review of January 2012 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 2011 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2011	\$1,258,094	\$14,734,616	\$14,859,182	\$1,133,528
2012	1,133,528	15,229,763	15,152,204	1,211,087

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2012 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 2012. The minimum premium portion of intergovernmental payable is \$573,974 and the actual claim costs are \$623,661. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,762,071 have been accrued as a liability at December 31, 2012, 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, 2012, 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 2011 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2011	\$1,996,133	\$353,529	\$547,852	\$547,632	\$2,349,442
2012	2,349,442	268,556	766,149	336,248	2,188,097

Note 14 – Shared Risk Pool

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

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

Mahoning County, Ohio
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representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2012 was \$824,066.

Note 15 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.6 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011, and 2010 were \$6,484,064, \$6,414,609 and \$5,518,304, respectively.

Mahoning County, Ohio
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For 2012, 93.54 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$106,733 made by the County and \$76,238 made by plan members.

State Teachers Retirement System

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

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

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

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

The County's required contributions to STRS Ohio for December 31, 2012, 2011 and 2010 were \$96,238, \$94,557 and \$103,290, respectively. For 2012, 95.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. There were no contributions to the DC and Combined Plans in 2012.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 16 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011 and 2010 were \$2,593,626, \$2,565,844 and \$3,903,190, respectively. For 2012, 93.54 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County’s contributions for health care for December 31, 2012, 2011 and 2010 were \$7,403, \$7,274 and \$7,945 respectively. For 2012, 95.25 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Note 17 - Compensated Absences

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

Note 18 – Notes Payable

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

	Outstanding 12/31/2011	Issued	Retired	Outstanding 12/31/2012
Governmental Activities				
Bond Anticipation Notes	\$0	\$510,000	\$0	\$510,000
Premium on Bond Anticipation Notes	0	3,213	(536)	2,677
Sales Tax Anticipation Notes	7,480,000	3,700,000	(1,300,000)	9,880,000
Premium on Sales Tax Anticipation Notes	95,713	57,023	(41,023)	111,713
Total Governmental Activities	\$7,575,713	\$4,270,236	(\$1,341,559)	\$10,504,390

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Outstanding 12/31/11	Issued	Retired	Outstanding 12/31/12
Business Type Activities				
General Obligation Notes				
Sewer Fund				
South Milton Water Project - 2011	\$600,000	\$0	(\$600,000)	\$0
Premium on South Milton Water Project	11,968	0	(11,968)	0
South Milton Water Project - 2012	0	610,000	0	610,000
Premium on South Milton Water Project	0	3,843	(640)	3,203
Total Sewer Fund	611,968	613,843	(612,608)	613,203
Water Fund				
South Milton Water Project - 2011	400,000	0	(400,000)	0
Premium on South Milton Water Project	7,979	0	(7,979)	0
South Milton Water Project - 2012	0	410,000	0	410,000
Premium on South Milton Water Project	0	2,583	(430)	2,153
Total Water Fund	407,979	412,583	(408,409)	412,153
<i>Total General Obligation Notes</i>	<u><u>\$1,019,947</u></u>	<u><u>\$1,026,426</u></u>	<u><u>(\$1,021,017)</u></u>	<u><u>\$1,025,356</u></u>

During 2012, the County issued \$510,000 in bond anticipation notes for various improvements. The notes were issued with an interest rate of 1.25 percent and will mature October 15, 2013. As of December 31, 2012 all proceeds have been spent.

During 2012, the County issued \$1,020,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 1.25 percent and will mature October 15, 2013. As of December 31, 2012 all proceeds have been spent.

In 2012, the County issued \$3,700,000 in sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$1,300,000 in sales tax anticipation notes during 2012. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2013	\$4,880,000	\$243,490	\$5,123,490
2014	910,000	101,812	1,011,812
2015	925,000	86,188	1,011,188
2016	700,000	70,313	770,313
2017	610,000	55,763	665,763
2018-2022	1,855,000	106,162	1,961,162
Total	<u><u>\$9,880,000</u></u>	<u><u>\$663,728</u></u>	<u><u>\$10,543,728</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.

Note 19 - Related Party Transactions

During 2012, Mahoning County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MASCO a discretely presented component unit

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

of Mahoning County. For 2012, MASCO reported \$285,608 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 \$4,625,091 during 2012.

Note 20 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose - 2011	1.00 - 4.50 %	\$6,790,000	2031
Various Purpose - 2010	1.25 - 6.75	14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Various Purpose - 2008	3.00 - 5.75	5,860,000	2028
Various Purpose - 2007	4.00 - 5.75	800,000	2027
Various Purpose - 2006	3.75 - 5.00	12,250,000	2031
Various Purpose - 2004	2.00 - 4.20	32,607,440	2023
Internal Service - 2011	1.75 - 6.00	4,080,000	2031
<i>OPWC Loan:</i>			
Bailey Road Rehab - 2009	0.00	485,061	2019
Mill and Fill - 2011	0.00	262,665	2021
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
Oakhill Renaissance Loan	3.00	430,000	2016
Business-Type Activities			
<i>Revenue Bonds:</i>			
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2035
<i>General Obligation Bond:</i>			
Water System Improvement - 2008	Various	1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375	125,000	2035
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension	4.00 - 5.25	50,000	2027
Sewer - 2004	2.00 - 4.20	1,147,200	2014
<i>OWDA Loans:</i>			
Petersburg Waterline Extension	0.00	n/a	n/a
Meander - 1977	5.50	6,408,777	2017
North Lima Sewer - 1999	0.73	3,600,540	2021
Campbell Wastewater Treatment Plant - 1988	7.00	5,961,441	2012
Campbell Wastewater Treatment Plant - 1989	7.00	120,418	2012
Campbell Wastewater Treatment Plant - 1998	2.20	64,986	2018
Campbell Wastewater Treatment Plant - 1998	2.20	340,446	2018
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans:</i>			
Krieder Interceptor - 1993	0.00 %	\$394,925	2013
Woodside Lake - 1995	0.00	291,374	2015
Sewer Rehab - 1996	0.00	885,000	2016
Pallotta Pump Station - 1996	0.00	70,239	2016
Axe Factory/Bears Den and Kirkmere - 1996	0.00	490,000	2016
Pump Station Standby - 1996	0.00	131,203	2016
Sherwood Forest Plant - 1998	0.00	288,950	2018
Sherwood Forest Rehab - 1997	0.00	488,089	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
SR 46 Niles	0.00	60,393	n/a
Riblett Road	0.00	492,276	n/a
Meander Wastewater Grit Removal	0.00	1,195,194	2030
Poland Interceptor	0.00	458,129	2029
Jackson Milton Water Meter Rehab	0.00	206,785	2029
Craig Beach Rehab	0.00	279,948	2029

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

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2011	\$6,790,000	\$0	(\$415,000)	\$6,375,000	\$440,000
Premium on Various Purpose - 2011	84,971	0	(4,266)	80,705	0
Total Various Purpose - 2011	6,874,971	0	(419,266)	6,455,705	440,000
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	2,025,000	0	(205,000)	1,820,000	205,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	2,385,000	0	(255,000)	2,130,000	265,000
Taxable Series 2010 B Term	4,580,000	0	0	4,580,000	0
Premium on Various Purpose - 2010	136,882	0	(5,723)	131,159	0
Total Various Purpose - 2010	13,886,882	0	(465,723)	13,421,159	470,000
Various Purpose - 2009	2,650,000	0	(190,000)	2,460,000	195,000
Various Purpose - 2008	5,155,000	0	(515,000)	4,640,000	540,000
Various Purpose - 2007	691,766	0	(28,235)	663,531	32,941
Premium on Various Purpose - 2007	19,157	0	(1,204)	17,953	0
Total Various Purpose - 2007	710,923	0	(29,439)	681,484	32,941
Various Purpose - 2006	8,725,000	0	(510,000)	8,215,000	535,000
Premium on Various Purpose - 2006	176,593	0	(8,830)	167,763	0
Total Various Purpose - 2006	8,901,593	0	(518,830)	8,382,763	535,000
Various Purpose - 2004	7,974,487	0	(1,156,894)	6,817,593	1,006,435
Internal Service Fund - 2011					
Internal Service Bond	4,080,000	0	(140,000)	3,940,000	150,000
Internal Service Premium	72,289	0	(3,630)	68,659	0
Total Internal Service Fund - 2011	4,152,289	0	(143,630)	4,008,659	150,000
Total General Obligation Bonds	\$50,306,145	\$0	(\$3,438,782)	\$46,867,363	\$3,369,376

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Governmental Activities- continued					
OPWC Loan					
Bailey Road Rehab - 2009	\$339,543	\$0	(\$24,253)	\$315,290	\$48,506
Mill and Fill - 2011	221,753	40,912	0	262,665	0
Total OPWC Loans	561,296	40,912	(24,253)	577,955	48,506
Other Long-Term Obligations					
Long-Term Note - West Branch Reservoir	273,056	0	(42,266)	230,790	43,513
Loan - Oakhill Renaissance	248,725	0	(42,905)	205,820	50,588
Claims Payable	1,583,291	791,022	(809,877)	1,564,436	789,187
Capital Lease	944,429	0	(329,776)	614,653	340,731
Compensated Absences	8,511,866	2,495,740	(2,565,761)	8,441,845	2,459,516
<i>Total Other Long-Term Obligations</i>	11,561,367	3,286,762	(3,790,585)	11,057,544	3,683,535
<i>Total Governmental Activities</i>	\$62,428,808	\$3,327,674	(\$7,253,620)	\$58,502,862	\$7,101,417
	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Water Bonds - 2008	\$3,180,000	\$0	(\$35,000)	\$3,145,000	\$36,500
Various Sewer Bonds - 2008	4,355,700	0	(48,200)	4,307,500	50,200
Various Sewer Bonds - 2009	2,450,400	0	(27,500)	2,422,900	28,500
Various Sewer Bonds - 2010 Serial	9,055,020	0	(895,000)	8,160,020	910,000
Various Sewer Bonds - 2010 Term	4,885,000	0	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	43,191	0	(1,806)	41,385	0
<i>Total Revenue Bonds</i>	23,969,311	0	(1,007,506)	22,961,805	1,025,200
General Obligation Bonds					
Water Fund					
Water System Improvement - 2008	1,230,000	0	(30,000)	1,200,000	35,000
Water System Improvement - 2010 Serial	45,000	0	(5,000)	40,000	5,000
Water System Improvement - 2010 Term	75,000	0	0	75,000	0
Premium on Water System Improvement - 2010	2,776	0	(116)	2,660	0
<i>Total General Obligation Bonds</i>	1,352,776	0	(35,116)	1,317,660	40,000
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	43,234	0	(1,765)	41,469	2,059
Premium on Canfield Sewer Extension	1,197	0	(75)	1,122	0
Total Canfield Sewer Extension	44,431	0	(1,840)	42,591	2,059
Sewer	25,512	0	(8,104)	17,408	8,554
<i>Total Special Assessment Bonds</i>	\$69,943	\$0	(\$9,944)	\$59,999	\$10,613

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Business Type Activities - Continued	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
OWDA Loans					
Water					
Petersburg Waterline Extension	\$190,531	\$0	(\$2,836)	\$187,695	\$0
Sewer Fund					
Meander	1,705,760	0	(305,578)	1,400,182	322,385
North Lima Sewer	1,620,350	0	(174,836)	1,445,514	176,115
Campbell Wastewater Treatment Plant	251,722	0	(251,722)	0	0
Campbell Wastewater Treatment Plant	5,324	0	(5,324)	0	0
Campbell Wastewater Treatment Plant	22,558	0	(3,557)	19,001	3,636
Campbell Wastewater Treatment Plant	127,344	0	(18,432)	108,912	18,840
Campbell Wastewater Treatment Plant	56,454	0	(5,557)	50,897	5,818
Diehl Lake	379,341	0	(30,259)	349,082	31,371
<i>Total OWDA Loans</i>	<u>4,359,384</u>	<u>0</u>	<u>(798,101)</u>	<u>3,561,283</u>	<u>558,165</u>
OPWC Loans					
Sewer Fund					
Krieder Interceptor	19,747	0	(19,747)	0	0
Woodside Lake	50,391	0	(14,398)	35,993	14,397
Sewer Rehab	177,000	0	(44,250)	132,750	44,250
Pallotta Pump Station	14,048	0	(3,512)	10,536	3,512
Axe Factory/Bears Den and Kirkmere	98,000	0	(24,500)	73,500	24,500
Pump Station Standby	26,242	0	(6,562)	19,680	6,560
Sherwood Forest Plant	86,684	0	(14,447)	72,237	14,447
Sherwood Forest Rehab	122,024	0	(24,406)	97,618	24,404
Penny Lane	83,364	0	(15,157)	68,207	15,157
Palmyra Wastewater Treatment Plant Elimination	122,441	0	(10,204)	112,237	10,203
Facility Power Correction and Security Rehab	183,796	0	(10,212)	173,584	10,210
US 224 and SR 45 Sanitary Sewer	493,060	0	(29,002)	464,058	29,004
SR 46 Niles	44,855	16,084	0	60,939	0
Riblett Road	82,268	410,008	(3,047)	489,229	3,047
Meander Wastewater Grit Removal	1,105,554	0	(59,759)	1,045,795	59,760
Poland Interceptor	412,317	0	(22,907)	389,410	22,906
Water Fund					
Jackson Milton Water Meter Rehab	186,106	0	(10,339)	175,767	10,339
Craig Beach Rehab	251,952	0	(13,998)	237,954	13,998
<i>Total OPWC Loans</i>	<u>3,559,849</u>	<u>426,092</u>	<u>(326,447)</u>	<u>3,659,494</u>	<u>306,694</u>
Compensated Absences	930,439	216,225	(228,991)	917,673	138,147
<i>Total Business Type Activities</i>	<u>\$34,241,702</u>	<u>\$642,317</u>	<u>(\$2,406,105)</u>	<u>\$32,477,914</u>	<u>\$2,078,819</u>

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.

Mahoning County, Ohio
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For the Year Ended December 31, 2012

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:

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	<u>\$270,000</u>	<u>\$605,000</u>	<u>\$1,525,000</u>	<u>\$1,010,000</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 remaining principal amount of the term bonds (\$280,000, \$330,000, \$445,000 and \$295,000) will mature at the stated maturity.

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:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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	\$705,000	\$265,000	\$915,000	\$350,000	\$775,000
<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>

The remaining principal amount of the term bonds (\$255,000, \$275,000, \$335,000, \$365,000, and \$415,000) will mature at the stated maturity.

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

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

Year	Issue			
	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
2026	\$405,000	\$0	\$0	\$0
2028	0	440,000	0	0
2029	0	455,000	0	0
2031	0	0	495,000	0
2033	0	0	0	535,000
2034	0	0	0	560,000
Total	\$405,000	\$895,000	\$495,000	\$1,095,000
<i>Stated Maturity</i>	<i>12/1/2027</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2035</i>

The remaining principal amount of the term bonds (\$420,000, \$475,000, \$515,000, and \$585,000) will mature at the stated maturity.

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

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

The County has pledged future revenues, net of operating expenses, to repay revenue bonds, OWDA and OPWC loans in the sewer enterprise fund. The debt is payable solely from net revenues and are payable through 2049. Annual principal payments on the debt issues are expected to require .54 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$38,413,282. Principal and interest paid for the current year and total net revenues were \$2,949,888 and \$3,820,029 respectively.

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

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

The County has entered into contractual agreements for construction loans from OPWC and OWDA. Under the terms of these agreements, OPWC and OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OPWC and OWDA will capitalize administrative costs and construction interest and add 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 Ribblett Road, SR 46 Niles and Mill and Fill are \$489,229, \$60,939 and \$262,665, respectively; and OWDA's Petersburg Waterline extension is \$187,695. Until a final repayment schedule is available, the County is paying Ribblett Road based on estimates.

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.

Mahoning County, Ohio
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For the Year Ended December 31, 2012

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2012 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		Oakhill Renaissance Loan		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2013	\$3,164,376	\$1,607,803	\$43,513	\$6,811	\$50,588	\$5,375	\$48,506
2014	3,249,096	1,514,008	44,797	5,526	50,588	3,857	48,506
2015	3,057,941	1,408,250	46,119	4,205	50,588	1,328	48,506
2016	2,837,941	1,305,079	47,479	2,843	54,056	822	48,506
2017	2,557,648	1,206,520	48,882	1,442	0	0	48,506
2018 - 2022	10,491,473	4,778,050	0	0	0	0	72,760
2023 - 2027	8,212,649	2,642,524	0	0	0	0	0
2028 - 2032	5,075,000	912,246	0	0	0	0	0
2033 - 2035	1,175,000	104,345	0	0	0	0	0
Total	\$39,821,124	\$15,478,825	\$230,790	\$20,827	\$205,820	\$11,382	\$315,290

Build America Bonds (BABs)

Year	Principal	Interest	Subsidy	Total
2013	\$205,000	\$354,711	(\$159,620)	\$400,091
2014	210,000	350,918	(157,913)	403,005
2015	215,000	345,878	(155,645)	405,233
2016	220,000	339,858	(152,937)	406,921
2017	230,000	333,038	(149,867)	413,171
2018 - 2022	1,290,000	1,518,313	(683,241)	2,125,072
2023 - 2027	1,650,000	1,153,530	(519,089)	2,284,441
2028 - 2032	1,730,000	588,750	(264,936)	2,053,814
2033 - 2035	830,000	114,412	(51,486)	892,926
Total	\$6,580,000	\$5,099,408	(\$2,294,734)	\$9,384,674

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$1,025,200	\$859,807	\$40,000	\$70,578	\$10,613	\$2,830
2014	1,055,600	836,533	40,000	69,209	10,913	2,427
2015	1,080,800	812,522	40,000	67,709	2,059	2,002
2016	1,066,200	787,882	40,000	66,121	2,059	1,910
2017	1,097,000	758,728	45,000	64,509	2,353	1,807
2018 - 2022	3,121,700	3,408,309	255,000	288,647	13,529	7,158
2023 - 2027	2,919,500	2,890,159	320,000	212,468	17,351	3,079
2028 - 2032	3,582,900	2,228,790	425,000	110,018	0	0
2033 - 2037	3,172,800	1,410,363	110,000	7,012	0	0
2038 - 2042	1,852,400	901,420	0	0	0	0
2043 - 2047	2,299,400	454,744	0	0	0	0
2048 - 2049	646,920	33,461	0	0	0	0
Total	\$22,920,420	\$15,382,718	\$1,315,000	\$956,271	\$58,877	\$21,213

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2013	\$558,165	\$104,650	\$303,647
2014	579,107	83,708	303,651
2015	601,098	61,714	296,452
2016	624,497	38,319	210,430
2017	249,083	14,336	178,448
2018 - 2022	761,638	25,397	782,104
2023 - 2027	0	0	741,285
2028 - 2030	0	0	293,309
Total	\$3,373,588	\$328,124	\$3,109,326

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

The effects of the debt limitations described above at December 31, 2012, are an overall debt margin of \$69,499,427.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, 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 \$214.1 million at December 31, 2012. The aggregate principal amount payable for the six series issued prior to January 1, 1996 was \$59.8 million.

Note 21 – Capital Lease

During prior years, the County entered into capital leases for a street sweeper, election systems voting equipment, printers and copiers. The original amounts capitalized for the capital leases and the book values as of December 31, 2012 are as follows:

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

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2012.

	Amounts
2013	\$358,820
2014	104,764
2015	159,765
2016	20,975
Total Minimum Lease Payments	644,324
Less: Amount representing interest	(29,671)
Present Value of Minimum Lease Payments	\$614,653

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 22 – Significant Commitments

Contractual Commitments

As of December 31, 2012, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
MS Consultants Inc.	\$651,646	\$135,822	\$515,824
Thomas Fok & Associates, Inc.	247,944	120,271	127,673
ES&C International, LLP	103,370	72,159	31,211
Michael Benza & Associates, Inc.	311,730	36,702	275,028
Boak & Sons, Inc.	1,158,000	560,144	597,856
AT&T	1,606,768	1,481,790	124,978
Glaus, Pyle, Schomer, Burns & Dehaven, Inc.	398,218	120,392	277,826
S.E.T., Inc.	1,102,009	0	1,102,009
Michael Baker Jr., Inc.	267,395	85,560	181,835
	<u>\$5,847,080</u>	<u>\$2,612,840</u>	<u>\$3,234,240</u>

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

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$707,372	Mahoning County Sewer	\$3,068,551
Developmental Disabilities	542,548	Mahoning County Water	164,897
Grants	485,434	<i>Total Enterprise Funds</i>	<u>\$3,233,448</u>
Buildings and Equipment	1,850,236		
Other Governmental Funds	3,065,942		
<i>Total Governmental Funds</i>	<u>\$6,651,532</u>	Internal Service Funds	<u>\$70,869</u>

Note 23 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2012, 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Interfund Payable	Interfund Receivable		
	General	Internal Service	Total
General	\$0	\$308,703	\$308,703
Developmental Disabilities Board	0	417,339	417,339
Grants	0	7,748	7,748
Other Governmental Funds	13,857	243,169	257,026
<i>Total Governmental Funds</i>	<u>13,857</u>	<u>976,959</u>	<u>990,816</u>
Water	0	332	332
Sewer	0	59,929	59,929
<i>Total Enterprise Funds</i>	<u>0</u>	<u>60,261</u>	<u>60,261</u>
<i>Totals</i>	<u>\$13,857</u>	<u>\$1,037,220</u>	<u>\$1,051,077</u>

Interfund Transfers

Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfers To	Transfers From			
	General	Developmental Disabilities Board	Grants	Building and Equipment
General	\$0	\$0	\$0	\$0
Grants	104,121	0	0	0
Debt Service	580,664	0	0	2,060,595
Building and Equipment	0	780,832	0	0
Other Governmental Funds	1,333,498	0	341,250	0
Water	0	0	0	0
Sewer	0	0	0	0
Internal Service Funds	0	0	0	0
<i>Totals</i>	<u>\$2,018,283</u>	<u>\$780,832</u>	<u>\$341,250</u>	<u>\$2,060,595</u>

Transfers To	Transfers From		
	Other Governmental Funds	Sewer	Totals
General	\$127,186	\$0	\$127,186
Grants	0	0	104,121
Debt Service	1,051,313	0	3,692,572
Building and Equipment	438,245	0	1,219,077
Other Governmental Funds	1,269,084	200,000	3,143,832
Water	0	445,000	445,000
Sewer	20,000	0	20,000
Internal Service Funds	330,793	0	330,793
<i>Totals</i>	<u>\$3,236,621</u>	<u>\$645,000</u>	<u>\$9,082,581</u>

During the year, the general fund made several transfers to other funds including a transfer to the grants fund for a local match and to the debt service fund for general obligation bond payments. The Mahoning County board of developmental disabilities fund made a transfer to the building and equipment fund for building repairs and for

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 and the dog and kennel fund. There were also various transfers which occurred throughout the year to close complete and inactive projects and grants to their original source of funding; various transfers were also made to move shared costs to the appropriate fund. The sewer fund transfer to the water fund was for shared costs and local match.

Note 24 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$702,360 to the Western Reserve Port Authority in 2012. 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. 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. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 100 Debartolo Place, Youngstown, Ohio 44512.

EASTGATE Regional Council of Governments

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$66,182 in 2012. 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 2012, Mahoning County paid N.E.O.N. \$3,305,875. The majority of these payments were for the afore-mentioned services.

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.

Lawn Care Services – Provides lawn care services, where some of the residents of Mahoning County are hired to perform these services.

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Method of Accounting

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

Estimates

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

Basis of Presentation

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

Cash and Cash Equivalents

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

Investments

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

Accounts Receivable

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

Inventory

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

Capital Assets

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Restriction Policy

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

Income Taxes

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

Expense Allocations

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

Investments

Investments consisted of shares in various mutual funds with a market value of \$220,581 in 2012. Earnings on the investments and cash accounts in 2012 consist of \$4,275 in unrealized losses and \$8,529 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 \$155,340 and accumulated depreciation of \$117,827 with an ending net value of \$37,513 at December 31, 2012. Depreciation expense amounted to \$20,356 for 2012.

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 \$210,661. 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 \$6,063 in 2012 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

Department of Human Services Fund -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.

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.

Children Services Board Fund - To account for and report a 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.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

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

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

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

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

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

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

Nonmajor Capital Projects 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 of 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.

HAZMAT Fund – To account for and report note proceeds restricted for the purchase of a hazardous material response vehicle.

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$28,246,597	\$1,088,105	\$29,334,702
Cash and Cash Equivalents In Segregated Accounts	65,854	0	65,854
Accounts Receivable	488,736	0	488,736
Intergovernmental Receivable	6,068,300	252,396	6,320,696
Property Taxes Receivable	9,665,057	0	9,665,057
Special Assessments Receivable	406,911	0	406,911
<i>Total Assets</i>	<u>\$44,941,455</u>	<u>\$1,340,501</u>	<u>\$46,281,956</u>
Liabilities			
Accounts Payable	\$386,977	\$0	\$386,977
Accrued Wages	958,927	0	958,927
Contracts Payable	319,527	0	319,527
Intergovernmental Payable	372,800	0	372,800
Matured Compensated Absences Payable	228,416	0	228,416
Interfund Payable	257,026	0	257,026
<i>Total Liabilities</i>	<u>2,523,673</u>	<u>0</u>	<u>2,523,673</u>
Deferred Inflows of Resources			
Property Taxes	8,264,999	0	8,264,999
Unavailable Revenue	5,492,516	0	5,492,516
<i>Total Deferred Inflows of Resources</i>	<u>13,757,515</u>	<u>0</u>	<u>13,757,515</u>
Fund Balances			
Restricted	28,766,960	1,340,501	30,107,461
Unassigned (Deficit)	(106,693)	0	(106,693)
<i>Total Fund Balances</i>	<u>28,660,267</u>	<u>1,340,501</u>	<u>30,000,768</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$44,941,455</u>	<u>\$1,340,501</u>	<u>\$46,281,956</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$8,337,230	\$0	\$8,337,230
Intergovernmental	39,235,776	6,299,233	45,535,009
Interest	29,340	24,455	53,795
Fees, Licenses and Permits	8,349,414	0	8,349,414
Fines and Forfeitures	1,192,186	0	1,192,186
Rentals and Royalties	78	0	78
Charges for Services	1,606,843	0	1,606,843
Contributions and Donations	1,351	0	1,351
Special Assessments	287,285	0	287,285
Other	2,739,076	0	2,739,076
<i>Total Revenues</i>	<u>61,778,579</u>	<u>6,323,688</u>	<u>68,102,267</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,988,599	0	3,988,599
Judicial	1,256,850	0	1,256,850
Public Safety	3,515,447	0	3,515,447
Public Works	9,584,953	0	9,584,953
Health	9,405,475	0	9,405,475
Human Services	34,818,459	0	34,818,459
Capital Outlay	0	7,938,246	7,938,246
Debt Service:			
Principal Retirement	524,010	0	524,010
Interest and Fiscal Charges	246,445	5,425	251,870
<i>Total Expenditures</i>	<u>63,340,238</u>	<u>7,943,671</u>	<u>71,283,909</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,561,659)</u>	<u>(1,619,983)</u>	<u>(3,181,642)</u>
Other Financing Sources (Uses)			
OPWC Loans Issued	0	40,912	40,912
Transfers In	2,151,565	992,267	3,143,832
Transfers Out	(1,854,515)	(1,382,106)	(3,236,621)
<i>Total Other Financing Sources (Uses)</i>	<u>297,050</u>	<u>(348,927)</u>	<u>(51,877)</u>
<i>Net Change in Fund Balances</i>	(1,264,609)	(1,968,910)	(3,233,519)
<i>Fund Balances Beginning of Year</i>	<u>29,924,876</u>	<u>3,309,411</u>	<u>33,234,287</u>
<i>Fund Balances End of Year</i>	<u>\$28,660,267</u>	<u>\$1,340,501</u>	<u>\$30,000,768</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Motor Vehicle Gasoline Tax	Department of Human Services	County Engineer	Child Support Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,954,568	\$674,869	\$155,414	\$109,344
Cash and Cash Equivalents				
In Segregated Accounts	0	1,690	0	3,649
Accounts Receivable	9,243	0	0	282,424
Intergovernmental Receivable	4,774,038	3,511	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,737,849</u>	<u>\$680,070</u>	<u>\$155,414</u>	<u>\$395,417</u>
Liabilities				
Accounts Payable	\$16,729	\$206,965	\$0	\$178
Accrued Wages	200,046	296,760	0	112,400
Contracts Payable	319,527	0	0	0
Intergovernmental Payable	41,578	101,402	0	46,201
Matured Compensated Absences Payable	19,546	70,476	0	0
Interfund Payable	35,727	83,375	0	43,989
<i>Total Liabilities</i>	<u>633,153</u>	<u>758,978</u>	<u>0</u>	<u>202,768</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	3,075,464	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,075,464</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	4,029,232	0	155,414	192,649
Unassigned (Deficit)	0	(78,908)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,029,232</u>	<u>(78,908)</u>	<u>155,414</u>	<u>192,649</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,737,849</u>	<u>\$680,070</u>	<u>\$155,414</u>	<u>\$395,417</u>

<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Children Services Board</u>	<u>Board of Mental Health</u>
\$1,851,521	\$513,634	\$332,248	\$1,395,151	\$6,079,743	\$6,144,578
0	100	0	0	60,415	0
200	0	0	0	0	320
0	0	0	0	997,932	281,774
0	0	0	0	5,676,369	3,988,688
0	0	0	0	0	0
<u>\$1,851,721</u>	<u>\$513,734</u>	<u>\$332,248</u>	<u>\$1,395,151</u>	<u>\$12,814,459</u>	<u>\$10,415,360</u>
\$174	\$898	\$4,547	\$1,728	\$7,380	\$115,350
29,000	8,756	17,353	16,920	194,502	18,992
0	0	0	0	0	0
5,902	5,011	3,143	97,668	48,023	2,833
0	0	0	23,402	114,992	0
2,467	3,435	1,646	1,491	62,334	1,823
<u>37,543</u>	<u>18,100</u>	<u>26,689</u>	<u>141,209</u>	<u>427,231</u>	<u>138,998</u>
0	0	0	0	4,855,227	3,409,772
0	0	0	0	1,172,336	837,805
0	0	0	0	6,027,563	4,247,577
1,814,178	495,634	305,559	1,253,942	6,359,665	6,028,785
0	0	0	0	0	0
<u>1,814,178</u>	<u>495,634</u>	<u>305,559</u>	<u>1,253,942</u>	<u>6,359,665</u>	<u>6,028,785</u>
<u>\$1,851,721</u>	<u>\$513,734</u>	<u>\$332,248</u>	<u>\$1,395,151</u>	<u>\$12,814,459</u>	<u>\$10,415,360</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
Assets				
Equity in Pooled Cash and Cash Equivalents	\$113,617	\$41,058	\$378,096	\$106,981
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	2,734	627
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$113,617</u>	<u>\$41,058</u>	<u>\$380,830</u>	<u>\$107,608</u>
Liabilities				
Accounts Payable	\$553	\$0	\$0	\$281
Accrued Wages	6,632	778	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	1,675	120	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	628	383	0	0
<i>Total Liabilities</i>	<u>9,488</u>	<u>1,281</u>	<u>0</u>	<u>281</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	104,129	39,777	380,830	107,327
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>104,129</u>	<u>39,777</u>	<u>380,830</u>	<u>107,327</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$113,617</u>	<u>\$41,058</u>	<u>\$380,830</u>	<u>\$107,608</u>

911 Operations	County Probation Services	Coroner Lab Equipment	County Courts	Law Library Resources	Geographic Information System
\$513,409	\$1,880,302	\$14,700	\$3,882,462	\$218,680	\$229,999
0	0	0	0	0	0
52,329	13,733	0	81,932	44,282	0
0	0	0	0	0	0
0	0	0	0	0	0
406,911	0	0	0	0	0
<u>\$972,649</u>	<u>\$1,894,035</u>	<u>\$14,700</u>	<u>\$3,964,394</u>	<u>\$262,962</u>	<u>\$229,999</u>
\$15	\$92	\$0	\$23,876	\$6,279	\$0
2,691	1,142	0	9,464	5,250	8,717
0	0	0	0	0	0
412	290	0	2,402	1,322	1,817
0	0	0	0	0	0
425	86	0	800	420	751
<u>3,543</u>	<u>1,610</u>	<u>0</u>	<u>36,542</u>	<u>13,271</u>	<u>11,285</u>
0	0	0	0	0	0
406,911	0	0	0	0	0
406,911	0	0	0	0	0
562,195	1,892,425	14,700	3,927,852	249,691	218,714
0	0	0	0	0	0
<u>562,195</u>	<u>1,892,425</u>	<u>14,700</u>	<u>3,927,852</u>	<u>249,691</u>	<u>218,714</u>
<u>\$972,649</u>	<u>\$1,894,035</u>	<u>\$14,700</u>	<u>\$3,964,394</u>	<u>\$262,962</u>	<u>\$229,999</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Assets				
Equity in Pooled Cash and Cash Equivalents	\$303,169	\$149,338	\$185,797	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	250	662	0	0
Intergovernmental Receivable	0	0	0	11,045
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$303,419</u>	<u>\$150,000</u>	<u>\$185,797</u>	<u>\$11,045</u>
Liabilities				
Accounts Payable	\$1,632	\$0	\$300	\$0
Accrued Wages	4,626	0	6,425	18,473
Contracts Payable	0	0	0	0
Intergovernmental Payable	707	6,679	1,579	4,036
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	372	0	553	16,321
<i>Total Liabilities</i>	<u>7,337</u>	<u>6,679</u>	<u>8,857</u>	<u>38,830</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	296,082	143,321	176,940	0
Unassigned (Deficit)	0	0	0	(27,785)
<i>Total Fund Balances (Deficit)</i>	<u>296,082</u>	<u>143,321</u>	<u>176,940</u>	<u>(27,785)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$303,419</u>	<u>\$150,000</u>	<u>\$185,797</u>	<u>\$11,045</u>

Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$17,919	\$28,246,597
0	65,854
0	488,736
0	6,068,300
0	9,665,057
0	406,911
<u>\$17,919</u>	<u>\$44,941,455</u>
\$0	\$386,977
0	958,927
0	319,527
0	372,800
0	228,416
0	257,026
<u>0</u>	<u>2,523,673</u>
0	8,264,999
0	5,492,516
<u>0</u>	<u>13,757,515</u>
17,919	28,766,960
<u>0</u>	<u>(106,693)</u>
<u>17,919</u>	<u>28,660,267</u>
<u>\$17,919</u>	<u>\$44,941,455</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Motor Vehicle Gasoline Tax	Department of Human Services	County Engineer
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	10,849,740	14,252,757	0
Interest	27,138	0	1,711
Fees, Licenses and Permits	17,097	0	0
Fines and Forfeitures	142,427	0	0
Rentals and Royalties	78	0	0
Charges for Services	0	834,361	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	245,031	312,809	0
<i>Total Revenues</i>	<u>11,281,511</u>	<u>15,399,927</u>	<u>1,711</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	9,567,241	0	17,712
Health	0	0	0
Human Services	0	16,118,762	0
Debt Service:			
Principal Retirement	435,214	8,796	0
Interest and Fiscal Charges	240,020	0	0
<i>Total Expenditures</i>	<u>10,242,475</u>	<u>16,127,558</u>	<u>17,712</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,039,036</u>	<u>(727,631)</u>	<u>(16,001)</u>
Other Financing Sources (Uses)			
Transfers In	0	933,500	0
Transfers Out	(1,112,268)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,112,268)</u>	<u>933,500</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(73,232)	205,869	(16,001)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,102,464</u>	<u>(284,777)</u>	<u>171,415</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,029,232</u></u>	<u><u>(\$78,908)</u></u>	<u><u>\$155,414</u></u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection
\$0	\$0	\$0	\$0
3,673,839	0	0	0
0	0	0	0
680,212	2,252,156	476,570	522,743
0	0	76,963	0
0	0	0	0
2,152	0	6,921	0
0	0	801	0
0	0	0	0
818,764	0	25,532	80,013
<u>5,174,967</u>	<u>2,252,156</u>	<u>586,787</u>	<u>602,756</u>
0	1,630,386	0	740,986
0	0	0	0
0	0	0	0
0	0	0	0
0	0	406,150	0
5,614,782	0	0	0
0	0	0	0
0	0	0	0
<u>5,614,782</u>	<u>1,630,386</u>	<u>406,150</u>	<u>740,986</u>
<u>(439,815)</u>	<u>621,770</u>	<u>180,637</u>	<u>(138,230)</u>
400,000	0	0	0
0	(100,000)	(470,664)	0
<u>400,000</u>	<u>(100,000)</u>	<u>(470,664)</u>	<u>0</u>
(39,815)	521,770	(290,027)	(138,230)
<u>232,464</u>	<u>1,292,408</u>	<u>785,661</u>	<u>443,789</u>
<u>\$192,649</u>	<u>\$1,814,178</u>	<u>\$495,634</u>	<u>\$305,559</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, 2012

	Solid Waste Management	Children Services Board	Board of Mental Health
Revenues			
Property Taxes	\$0	\$4,889,838	\$3,447,392
Intergovernmental	0	7,588,717	2,255,106
Interest	0	0	0
Fees, Licenses and Permits	2,659,509	675	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	550	0
Special Assessments	0	0	0
Other	14,670	16,367	1,211,063
<i>Total Revenues</i>	<u>2,674,179</u>	<u>12,496,147</u>	<u>6,913,561</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	2,595,695	0	6,075,356
Human Services	0	13,084,915	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,595,695</u>	<u>13,084,915</u>	<u>6,075,356</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>78,484</u>	<u>(588,768)</u>	<u>838,205</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	(38,245)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(38,245)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	78,484	(627,013)	838,205
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>1,175,458</u>	<u>6,986,678</u>	<u>5,190,580</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,253,942</u></u>	<u><u>\$6,359,665</u></u>	<u><u>\$6,028,785</u></u>

Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
\$0	\$0	\$0	\$0
5,000	0	0	0
0	0	0	0
0	0	0	63,290
0	13,991	100,087	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
2	0	0	0
<u>5,002</u>	<u>13,991</u>	<u>100,087</u>	<u>63,290</u>
0	0	0	0
0	0	0	74,412
0	147,401	205,146	0
0	0	0	0
328,274	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>328,274</u>	<u>147,401</u>	<u>205,146</u>	<u>74,412</u>
<u>(323,272)</u>	<u>(133,410)</u>	<u>(105,059)</u>	<u>(11,122)</u>
343,065	0	0	0
0	0	(1,816)	0
<u>343,065</u>	<u>0</u>	<u>(1,816)</u>	<u>0</u>
19,793	(133,410)	(106,875)	(11,122)
<u>84,336</u>	<u>173,187</u>	<u>487,705</u>	<u>118,449</u>
<u>\$104,129</u>	<u>\$39,777</u>	<u>\$380,830</u>	<u>\$107,327</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, 2012

	911 Operations	County Probation Services	Coroner Lab Equipment
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	602,382	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	8,400
Fines and Forfeitures	0	228,302	0
Rentals and Royalties	0	0	0
Charges for Services	52,329	0	0
Contributions and Donations	0	0	0
Special Assessments	287,285	0	0
Other	11,430	0	0
<i>Total Revenues</i>	<u>953,426</u>	<u>228,302</u>	<u>8,400</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	59,626	0
Public Safety	2,282,968	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,282,968</u>	<u>59,626</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,329,542)</u>	<u>168,676</u>	<u>8,400</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(50,000)	(81,522)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>(81,522)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,379,542)	87,154	8,400
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>1,941,737</u>	<u>1,805,271</u>	<u>6,300</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$562,195</u></u>	<u><u>\$1,892,425</u></u>	<u><u>\$14,700</u></u>

County Courts	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	491
1,171,152	4,340	0	347,109
57,707	570,437	0	2,272
0	0	0	0
0	2,025	0	0
0	0	0	0
0	0	0	0
1,475	1,920	0	0
<u>1,230,334</u>	<u>578,722</u>	<u>0</u>	<u>349,872</u>
0	495,894	429,334	227,382
1,122,812	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	80,000	0
0	0	6,425	0
<u>1,122,812</u>	<u>495,894</u>	<u>515,759</u>	<u>227,382</u>
<u>107,522</u>	<u>82,828</u>	<u>(515,759)</u>	<u>122,490</u>
25,000	0	450,000	0
0	0	0	0
<u>25,000</u>	<u>0</u>	<u>450,000</u>	<u>0</u>
132,522	82,828	(65,759)	122,490
<u>3,795,330</u>	<u>166,863</u>	<u>284,473</u>	<u>173,592</u>
<u>\$3,927,852</u>	<u>\$249,691</u>	<u>\$218,714</u>	<u>\$296,082</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, 2012

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	8,235
Interest	0	0	0
Fees, Licenses and Permits	129,026	17,000	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	709,055
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>129,026</u>	<u>17,000</u>	<u>717,290</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	464,617	0
Judicial	0	0	0
Public Safety	107,705	0	766,080
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>107,705</u>	<u>464,617</u>	<u>766,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>21,321</u>	<u>(447,617)</u>	<u>(48,790)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	21,321	(447,617)	(48,790)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>122,000</u>	<u>624,557</u>	<u>21,005</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$143,321</u></u>	<u><u>\$176,940</u></u>	<u><u>(\$27,785)</u></u>

Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$0	\$8,337,230
0	39,235,776
0	29,340
135	8,349,414
0	1,192,186
0	78
0	1,606,843
0	1,351
0	287,285
0	2,739,076
<u>135</u>	<u>61,778,579</u>
0	3,988,599
0	1,256,850
6,147	3,515,447
0	9,584,953
0	9,405,475
0	34,818,459
0	524,010
<u>0</u>	<u>246,445</u>
<u>6,147</u>	<u>63,340,238</u>
<u>(6,012)</u>	<u>(1,561,659)</u>
0	2,151,565
<u>0</u>	<u>(1,854,515)</u>
<u>0</u>	<u>297,050</u>
(6,012)	(1,264,609)
<u>23,931</u>	<u>29,924,876</u>
<u>\$17,919</u>	<u>\$28,660,267</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	<u>Roads and Bridges</u>	<u>HAZMAT</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,049,622	\$38,483	\$1,088,105
Intergovernmental Receivable	<u>252,396</u>	<u>0</u>	<u>252,396</u>
<i>Total Assets</i>	<u>\$1,302,018</u>	<u>\$38,483</u>	<u>\$1,340,501</u>
Fund Balances			
Restricted	<u>\$1,302,018</u>	<u>\$38,483</u>	<u>\$1,340,501</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$6,299,233	\$0	\$6,299,233
Interest	24,455	0	24,455
<i>Total Revenues</i>	<u>6,323,688</u>	<u>0</u>	<u>6,323,688</u>
Expenditures			
Capital Outlay	7,938,246	0	7,938,246
Debt Service:			
Interest and Fiscal Charges	0	5,425	5,425
<i>Total Expenditures</i>	<u>7,938,246</u>	<u>5,425</u>	<u>7,943,671</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,614,558)</u>	<u>(5,425)</u>	<u>(1,619,983)</u>
Other Financing Sources (Uses)			
OPWC Loans Issued	40,912	0	40,912
Transfers In	992,267	0	992,267
Transfers Out	(1,382,106)	0	(1,382,106)
<i>Total Other Financing Sources (Uses)</i>	<u>(348,927)</u>	<u>0</u>	<u>(348,927)</u>
<i>Net Change in Fund Balances</i>	(1,963,485)	(5,425)	(1,968,910)
<i>Fund Balances Beginning of Year</i>	<u>3,265,503</u>	<u>43,908</u>	<u>3,309,411</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,302,018</u></u>	<u><u>\$38,483</u></u>	<u><u>\$1,340,501</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, 2012

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$17,587	\$2,891,067	\$6,234,011	\$49,479	\$9,192,144
Interfund Receivable	0	1,037,220	0	0	1,037,220
<i>Total Assets</i>	<u>17,587</u>	<u>3,928,287</u>	<u>6,234,011</u>	<u>49,479</u>	<u>10,229,364</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	187	0	1,208	5,094	6,489
Accrued Wages	0	0	4,520	0	4,520
Intergovernmental Payable	0	1,197,635	682	0	1,198,317
Accrued Interest Payable	0	0	15,100	0	15,100
General Obligation Bonds Payable	0	0	150,000	0	150,000
Claims Payable	0	789,187	1,211,087	0	2,000,274
<i>Total Current Liabilities</i>	<u>187</u>	<u>1,986,822</u>	<u>1,382,597</u>	<u>5,094</u>	<u>3,374,700</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,858,659	0	3,858,659
Claims Payable	0	775,249	0	0	775,249
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>775,249</u>	<u>3,858,659</u>	<u>0</u>	<u>4,633,908</u>
<i>Total Liabilities</i>	<u>187</u>	<u>2,762,071</u>	<u>5,241,256</u>	<u>5,094</u>	<u>8,008,608</u>
Net Position					
Unrestricted	<u>\$17,400</u>	<u>\$1,166,216</u>	<u>\$992,755</u>	<u>\$44,385</u>	<u>\$2,220,756</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$445,924	\$1,300,798	\$17,644,827	\$516,816	\$19,908,365
Operating Expenses					
Materials and Supplies	506,069	0	0	0	506,069
Contractual Services	0	655,047	1,165,659	458,479	2,279,185
Claims	0	268,556	15,229,763	0	15,498,319
Change in Worker's Compensation Estimate	0	336,248	0	0	336,248
Other	38,223	0	97	10,988	49,308
<i>Total Operating Expenses</i>	544,292	1,259,851	16,395,519	469,467	18,669,129
<i>Operating Income (Loss)</i>	(98,368)	40,947	1,249,308	47,349	1,239,236
Non-Operating Expenses					
Interest and Fiscal Charges	0	0	(186,364)	0	(186,364)
<i>Income (Loss) before Transfers</i>	(98,368)	40,947	1,062,944	47,349	1,052,872
Transfers In	0	0	330,793	0	330,793
<i>Change in Net Position</i>	(98,368)	40,947	1,393,737	47,349	1,383,665
<i>Net Position (Deficit) Beginning of Year</i>	115,768	1,125,269	(400,982)	(2,964)	837,091
<i>Net Position End of Year</i>	\$17,400	\$1,166,216	\$992,755	\$44,385	\$2,220,756

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund Services Provided	\$445,924	\$1,658,135	\$17,644,827	\$516,816	\$20,265,702
Cash Payments for Goods and Services	(508,682)	0	(1,161,360)	(470,185)	(2,140,227)
Cash Payments for Claims	0	0	(15,152,204)	0	(15,152,204)
Cash Payments for Workers' Compensation Premiums	0	(723,767)	0	0	(723,767)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(766,149)	0	0	(766,149)
Other Cash Payments	(38,655)	0	(97)	0	(38,752)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(101,413)</u>	<u>168,219</u>	<u>1,331,166</u>	<u>46,631</u>	<u>1,444,603</u>
Cash Flows from Noncapital and Related Financing Activities					
Principal Paid on Notes	0	0	(140,000)	0	(140,000)
Interest Paid on Notes	0	0	(190,793)	0	(190,793)
Transfers In	0	0	330,793	0	330,793
<i>Net Cash Provided by Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(101,413)	168,219	1,331,166	46,631	1,444,603
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>119,000</u>	<u>2,722,848</u>	<u>4,902,845</u>	<u>2,848</u>	<u>7,747,541</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$17,587</u></u>	<u><u>\$2,891,067</u></u>	<u><u>\$6,234,011</u></u>	<u><u>\$49,479</u></u>	<u><u>\$9,192,144</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(98,368)	\$40,947	\$1,249,308	\$47,349	\$1,239,236
Decrease in Interfund Receivable	0	357,337	0	0	357,337
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(3,045)	0	(903)	(718)	(4,666)
Accrued Wages	0	0	4,520	0	4,520
Intergovernmental Payable	0	(211,210)	682	0	(210,528)
Claims Payable	0	(18,855)	77,559	0	58,704
<i>Total Adjustments</i>	<u>(3,045)</u>	<u>127,272</u>	<u>81,858</u>	<u>(718)</u>	<u>205,367</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u><u>(\$101,413)</u></u>	<u><u>\$168,219</u></u>	<u><u>\$1,331,166</u></u>	<u><u>\$46,631</u></u>	<u><u>\$1,444,603</u></u>

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

Other Agency Funds

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

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,496,771	\$5,119,139	\$5,215,964	\$1,399,946
Liabilities				
Undistributed Monies	\$1,496,771	\$5,119,139	\$5,215,964	\$1,399,946
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,077	\$182,401	\$191,716	\$16,762
Liabilities				
Undistributed Monies	\$26,077	\$182,401	\$191,716	\$16,762
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$282,337	\$453,960	\$545,767	\$190,530
Liabilities				
Deposits Held and Due to Others	\$282,337	\$453,960	\$545,767	\$190,530
Hazardous Materials				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$70,610	\$43,873	\$60,197	\$54,286
Liabilities				
Undistributed Monies	\$70,610	\$43,873	\$60,197	\$54,286
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,061,680	\$242,427,884	\$245,810,408	\$6,679,156
Property Tax Receivable	143,117,218	156,949,658	143,117,218	156,949,658
Special Assessment Receivable	1,963,681	2,123,456	1,963,681	2,123,456
Total Assets	\$155,142,579	\$401,500,998	\$390,891,307	\$165,752,270
Liabilities				
Intergovernmental Payable	\$145,080,899	\$159,073,114	\$145,080,899	\$159,073,114
Undistributed Monies	10,061,680	242,427,884	245,810,408	6,679,156
Total Liabilities	\$155,142,579	\$401,500,998	\$390,891,307	\$165,752,270

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$58,792	\$58,792	\$0
Liabilities				
Undistributed Monies	\$0	\$58,792	\$58,792	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1	\$54,887	\$54,887	\$1
Liabilities				
Deposits Held and Due to Others	\$1	\$54,887	\$54,887	\$1
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,948,361	\$1,948,361	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,948,361	\$1,948,361	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,640	\$165,139	\$154,871	\$22,908
Liabilities				
Undistributed Monies	\$12,640	\$165,139	\$154,871	\$22,908
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,964	\$15,624	\$49,456	\$132
Liabilities				
Undistributed Monies	\$33,964	\$15,624	\$49,456	\$132

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,436	\$37,437	\$41,224	\$16,649
Liabilities				
Undistributed Monies	\$20,436	\$37,437	\$41,224	\$16,649
<i>Children's Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$73,819	\$73,845	(\$26)
Liabilities				
Deposits Held and Due to Others	\$0	\$73,819	\$73,845	(\$26)
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,571	\$57,418	\$35,204	\$40,785
Liabilities				
Deposits Held and Due to Others	\$18,571	\$57,418	\$35,204	\$40,785
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$737	\$20,168	\$15,992	\$4,913
Liabilities				
Deposits Held and Due to Others	\$737	\$20,168	\$15,992	\$4,913
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$210	\$150	\$60
Liabilities				
Deposits Held and Due to Others	\$0	\$210	\$150	\$60

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<i>Treasurer Advance Real Estate Payments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,918	\$0	\$320	\$4,598
Liabilities				
Intergovernmental Payable	\$4,918	\$0	\$320	\$4,598
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,726,786	\$0	\$29,822	\$1,696,964
Liabilities				
Intergovernmental	\$1,726,786	\$0	\$29,822	\$1,696,964
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$255,033	\$1,074,397	\$1,076,230	\$253,200
Liabilities				
Deposits Held and Due to Others	\$255,033	\$1,074,397	\$1,076,230	\$253,200
<i>Engineer Surety Bonds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,000	\$0	\$10,000
Liabilities				
Undistributed Monies	\$0	\$10,000	\$0	\$10,000
<i>Sheriff Senior Donations</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,866	\$0	\$3,866
Liabilities				
Undistributed Monies	\$0	\$3,866	\$0	\$3,866
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,966	\$61,565	\$65,606	\$925
Liabilities				
Deposits Held and Due to Others	\$4,966	\$61,565	\$65,606	\$925
<i>Planning Commission Escrow</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$84,900	\$60,100	\$72,600	\$72,400
Liabilities				
Deposits Held and Due to Others	\$84,900	\$60,100	\$72,600	\$72,400

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,820,175	\$31,133,525	\$31,413,526	\$1,540,174
Liabilities				
Payroll Withholdings	\$1,820,175	\$31,133,525	\$31,413,526	\$1,540,174
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,760,115	\$44,372,667	\$44,809,815	\$3,322,967
Liabilities				
Deposits Held and Due to Others	\$3,760,115	\$44,372,667	\$44,809,815	\$3,322,967
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$892,211	\$7,437,259	\$7,337,754	\$991,716
Liabilities				
Deposits Held and Due to Others	\$892,211	\$7,437,259	\$7,337,754	\$991,716
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,835,702	\$282,942,465	\$286,842,338	\$11,935,829
Cash and Cash Equivalents in Segregated Accounts	4,737,226	51,870,026	52,220,169	4,387,083
Property Taxes Receivable	143,117,218	156,949,658	143,117,218	156,949,658
Special Assessment Receivable	1,963,681	2,123,456	1,963,681	2,123,456
Total Assets	\$165,653,827	\$493,885,605	\$484,143,406	\$175,396,026
Liabilities				
Intergovernmental Payable	\$146,812,603	\$161,021,475	\$147,059,402	\$160,774,676
Undistributed Monies	11,722,178	248,064,155	251,582,628	8,203,705
Payroll Withholdings	1,820,175	31,133,525	31,413,526	1,540,174
Deposits Held and Due to Others	5,298,871	53,666,450	54,087,850	4,877,471
Total Liabilities	\$165,653,827	\$493,885,605	\$484,143,406	\$175,396,026

**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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,175,714	\$3,175,714	\$3,338,377	\$162,663
Permissive Sales Tax	29,375,000	30,300,000	30,406,335	106,335
Intergovernmental	4,907,534	5,374,487	6,026,304	651,817
Conveyance Fees	1,200,000	1,200,000	1,696,113	496,113
Interest	900,000	900,000	637,154	(262,846)
Fees, Licenses and Permits	4,233,000	4,233,000	4,740,912	507,912
Fines and Forfeitures	1,900,000	1,900,000	1,777,616	(122,384)
Rentals and Royalties	1,275,000	1,275,000	894,773	(380,227)
Charges for Services	1,405,000	1,405,000	1,370,215	(34,785)
Other	1,000,000	1,003,990	686,187	(317,803)
<i>Total Revenues</i>	49,371,248	50,767,191	51,573,986	806,795
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	943,500	914,500	914,273	227
Materials and Supplies	19,100	13,252	11,021	2,231
Contractual Services	36,400	45,962	42,133	3,829
Capital Outlay	1,000	5,757	5,756	1
Total Commissioners	1,000,000	979,471	973,183	6,288
Microfilm				
Personal Services	177,550	180,033	180,013	20
Materials and Supplies	3,250	6,738	6,248	490
Contractual Services	9,200	15,140	14,341	799
Capital Outlay	0	9,000	9,000	0
Total Microfilm	190,000	210,911	209,602	1,309
Planning Commission				
Personal Services	180,647	191,959	191,900	59
Materials and Supplies	1,507	2,828	2,828	0
Contractual Services	32,846	36,312	36,307	5
Total Planning Commission	\$215,000	\$231,099	\$231,035	\$64

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Facilities Management				
Personal Services	\$1,800,207	\$2,008,207	\$2,000,636	\$7,571
Materials and Supplies	9,649	120,909	112,716	8,193
Contractual Services	1,387,081	1,165,637	1,079,910	85,727
Capital Outlay	3,063	16,749	15,786	963
Total Facilities Management	3,200,000	3,311,502	3,209,048	102,454
Auditor				
Personal Services	732,339	819,106	815,906	3,200
Materials and Supplies	30,500	36,722	36,474	248
Contractual Services	79,500	53,069	43,615	9,454
Capital Outlay	3,000	42,106	33,606	8,500
Total Auditor	845,339	951,003	929,601	21,402
Treasurer				
Personal Services	412,000	317,000	304,781	12,219
Materials and Supplies	13,500	42,126	42,126	0
Contractual Services	74,500	145,380	111,013	34,367
Total Treasurer	500,000	504,506	457,920	46,586
Prosecutor				
Personal Services	2,592,030	2,762,749	2,762,659	90
Materials and Supplies	26,800	25,781	25,777	4
Contractual Services	135,906	127,990	127,990	0
Capital Outlay	0	3,162	3,161	1
Other	57,852	57,852	57,851	1
Total Prosecutor	2,812,588	2,977,534	2,977,438	96
Recorder				
Personal Services	359,683	359,683	306,203	53,480
Materials and Supplies	13,525	10,657	1,809	8,848
Contractual Services	4,000	4,333	4,333	0
Total Recorder	377,208	374,673	312,345	62,328
Board of Elections				
Personal Services	1,367,688	1,545,688	1,517,341	28,347
Materials and Supplies	199,500	202,522	191,896	10,626
Contractual Services	615,812	518,466	450,661	67,805
Capital Outlay	17,000	40,318	39,175	1,143
Total Board of Elections	\$2,200,000	\$2,306,994	\$2,199,073	\$107,921

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing				
Personal Services	\$712,468	\$690,468	\$688,850	\$1,618
Materials and Supplies	2,000	2,420	2,091	329
Contractual Services	316,600	337,858	333,300	4,558
Capital Outlay	38,000	45,631	44,061	1,570
Total Data Processing	1,069,068	1,076,377	1,068,302	8,075
Administrative Costs				
Personal Services	0	604,227	601,780	2,447
Contractual Services	0	742,282	715,131	27,151
Other	0	269,671	269,213	458
Total Administrative Costs	0	1,616,180	1,586,124	30,056
Unclaimed Monies				
Other	0	0	124,820	(124,820)
<i>Total Legislative and Executive</i>	12,409,203	14,540,250	14,278,491	261,759
General Government:				
Judicial				
Clerk of Courts				
Personal Services	1,313,163	1,298,340	1,249,772	48,568
Materials and Supplies	173,865	193,091	191,312	1,779
Contractual Services	12,972	11,709	11,690	19
Other	0	63	63	0
Total Clerk of Courts	1,500,000	1,503,203	1,452,837	50,366
Common Pleas				
Personal Services	2,225,500	2,280,084	2,280,079	5
Contractual Services	2,074,500	2,277,511	2,264,943	12,568
Total Common Pleas	\$4,300,000	\$4,557,595	\$4,545,022	\$12,573

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Domestic Relations				
Personal Services	\$879,788	\$885,582	\$883,146	\$2,436
Materials and Supplies	2,500	4,000	3,961	39
Contractual Services	16,023	10,418	10,416	2
Capital Outlay	1,689	0	0	0
Total Domestic Relations	900,000	900,000	897,523	2,477
Juvenile Court				
Personal Services	4,666,229	4,716,229	4,647,853	68,376
Materials and Supplies	257,000	281,056	278,350	2,706
Contractual Services	473,771	405,926	398,715	7,211
Capital Outlay	0	6,331	6,331	0
Other	3,000	19,150	19,150	0
Total Juvenile Court	5,400,000	5,428,692	5,350,399	78,293
Probate Court				
Personal Services	814,452	814,452	799,457	14,995
Materials and Supplies	6,800	9,409	9,015	394
Contractual Services	37,900	41,003	39,862	1,141
Total Probate Court	859,152	864,864	848,334	16,530
Municipal Courts				
Personal Services	334,787	365,014	353,456	11,558
Contractual Services	4,900	6,905	4,315	2,590
Total Municipal Courts	339,687	371,919	357,771	14,148
County Courts				
Personal Services	1,964,415	2,042,058	1,989,734	52,324
Materials and Supplies	74,893	97,461	81,110	16,351
Contractual Services	497,069	449,398	433,737	15,661
Other	0	222	222	0
Total County Courts	2,536,377	2,589,139	2,504,803	84,336
Total Judicial	15,835,216	16,215,412	15,956,689	258,723
Total General Government	\$28,244,419	\$30,755,662	\$30,235,180	\$520,482

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Jail Medical				
Contractual Services	\$1,700,000	\$1,792,246	\$1,792,230	\$16
Sheriff				
Personal Services	13,067,447	14,583,733	14,583,649	84
Materials and Supplies	1,040,232	1,020,418	1,017,154	3,264
Contractual Services	1,308,877	1,100,965	1,100,960	5
Capital Outlay	38,230	67,108	67,106	2
Other	99,265	62,606	62,606	0
Total Sheriff	15,554,051	16,834,830	16,831,475	3,355
Emergency 911 Dispatch				
Personal Services	764,598	802,298	801,525	773
Materials and Supplies	8,500	8,165	7,075	1,090
Contractual Services	121,000	109,811	109,127	684
Capital Outlay	7,500	405	404	1
Other	0	11,155	11,155	0
Total Emergency 911 Dispatch	901,598	931,834	929,286	2,548
Coroner				
Personal Services	496,006	488,556	477,136	11,420
Materials and Supplies	10,106	11,797	10,892	905
Contractual Services	162,365	192,694	191,131	1,563
Capital Outlay	31,523	39,546	39,260	286
Total Coroner	700,000	732,593	718,419	14,174
Building Regulations Department				
Personal Services	505,200	486,967	423,104	63,863
Materials and Supplies	15,700	16,700	16,700	0
Contractual Services	53,340	75,107	67,649	7,458
Capital Outlay	25,500	36,141	36,141	0
Other	23,242	25,599	25,599	0
Total Building Regulations Department	622,982	640,514	569,193	71,321
<i>Total Public Safety</i>	<i>\$19,478,631</i>	<i>\$20,932,017</i>	<i>\$20,840,603</i>	<i>\$91,414</i>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veteran Services				
Personal Services	\$860,500	\$860,500	\$628,907	\$231,593
Materials and Supplies	268,333	269,045	86,845	182,200
Contractual Services	757,000	757,000	736,930	20,070
Capital Outlay	180,000	180,000	154,111	25,889
<i>Total Human Services</i>	<u>2,065,833</u>	<u>2,066,545</u>	<u>1,606,793</u>	<u>459,752</u>
<i>Total Expenditures</i>	<u>49,788,883</u>	<u>53,754,224</u>	<u>52,682,576</u>	<u>1,071,648</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(417,635)</u>	<u>(2,987,033)</u>	<u>(1,108,590)</u>	<u>1,878,443</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	925,000	0	0	0
Transfers In	0	324,569	127,186	(197,383)
Transfers Out	(470,347)	(2,368,284)	(2,018,283)	350,001
<i>Total Other Financing Sources (Uses)</i>	<u>454,653</u>	<u>(2,043,715)</u>	<u>(1,891,097)</u>	<u>152,618</u>
<i>Net Change in Fund Balance</i>	37,018	(5,030,748)	(2,999,687)	2,031,061
<i>Fund Balance Beginning of Year</i>	7,133,248	7,133,248	7,133,248	0
Prior Year Encumbrances Appropriated	1,303,847	1,303,847	1,303,847	0
<i>Fund Balance End of Year</i>	<u><u>\$8,474,113</u></u>	<u><u>\$3,406,347</u></u>	<u><u>\$5,437,408</u></u>	<u><u>\$2,031,061</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$13,513,000	\$13,513,000	\$13,770,329	\$257,329
Intergovernmental	10,061,563	10,061,563	10,958,276	896,713
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	1,584,843	1,584,843	1,660,591	75,748
Contributions and Donations	5,000	5,000	1,750	(3,250)
Other	24,500	960,948	968,919	7,971
<i>Total Revenues</i>	<u>25,193,394</u>	<u>26,129,842</u>	<u>27,364,354</u>	<u>1,234,512</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,033,460	1,302,240	1,277,619	24,621
Materials and Supplies	25,850	39,121	33,685	5,436
Contractual Services	930,675	1,202,217	1,118,670	83,547
Capital Outlay	40,900	50,981	32,123	18,858
Other	300,000	378,242	378,241	1
<i>Total Administration</i>	<u>2,330,885</u>	<u>2,972,801</u>	<u>2,840,338</u>	<u>132,463</u>
Investigative Agent Service				
Personal Service	158,337	130,178	129,099	1,079
Materials and Supplies	1,400	2,401	1,856	545
Contractual Services	3,250	3,840	2,279	1,561
<i>Total Investigative Agent Service</i>	<u>162,987</u>	<u>136,419</u>	<u>133,234</u>	<u>3,185</u>
Leonard Kirtz				
Personal Service	2,336,904	2,365,118	2,249,142	115,976
Materials and Supplies	72,900	103,042	94,191	8,851
Contractual Services	286,675	360,574	320,414	40,160
Capital Outlay	7,000	9,919	8,814	1,105
<i>Total Leonard Kirtz</i>	<u>2,703,479</u>	<u>2,838,653</u>	<u>2,672,561</u>	<u>166,092</u>
Centre at Javit Court				
Personal Services	1,558,883	1,387,845	1,354,467	33,378
Materials and Supplies	30,300	51,708	44,030	7,678
Contractual Supplies	240,820	274,915	255,601	19,314
Capital Outlay	14,000	19,836	13,589	6,247
<i>Total Centre at Javit Court</i>	<u>\$1,844,003</u>	<u>\$1,734,304</u>	<u>\$1,667,687</u>	<u>\$66,617</u>

(continued)

Mahoning County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
MASCO				
Personal Services	\$3,986,695	\$3,926,548	\$3,761,280	\$165,268
Materials and Supplies	67,000	98,856	79,327	19,529
Contractual Supplies	773,600	831,728	767,730	63,998
Capital Outlay	15,000	30,900	16,754	14,146
Total MASCO	4,842,295	4,888,032	4,625,091	262,941
Community Services				
Personal Services	2,917,382	2,571,476	2,434,253	137,223
Materials and Supplies	18,200	21,122	15,124	5,998
Contractual Services	1,404,600	4,571,468	4,185,293	386,175
Capital Outlay	0	3,999	3,449	550
Total Community Services	4,340,182	7,168,065	6,638,119	529,946
Transportation				
Personal Services	3,481,185	3,792,642	3,631,923	160,719
Materials and Supplies	597,500	613,164	580,419	32,745
Contractual Services	413,320	368,494	234,136	134,358
Capital Outlay	3,400	8,700	6,700	2,000
Total Transportation	4,495,405	4,783,000	4,453,178	329,822
<i>Total Health</i>	20,719,236	24,521,274	23,030,208	1,491,066
Debt Service				
Interest and Fiscal Charges	71,308	71,308	71,307	1
Total Expenditures	20,790,544	24,592,582	23,101,515	1,491,067
<i>Excess of Revenues Over Expenditures</i>	4,402,850	1,537,260	4,262,839	2,725,579
Other Financing Uses				
Transfers Out	(4,400,000)	(2,380,832)	(780,832)	1,600,000
<i>Net Change in Fund Balance</i>	2,850	(843,572)	3,482,007	4,325,579
<i>Fund Balance Beginning of Year</i>	14,230,556	14,230,556	14,230,556	0
Prior Year Encumbrances Appropriated	424,463	424,463	424,463	0
Fund Balance End of Year	\$14,657,869	\$13,811,447	\$18,137,026	\$4,325,579

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$12,357,938	\$27,318,284	\$22,350,614	(\$4,967,670)
Charges for Services	0	0	4,100	4,100
Other	88,253	113,102	112,083	(1,019)
<i>Total Revenues</i>	<u>12,446,191</u>	<u>27,431,386</u>	<u>22,466,797</u>	<u>(4,964,589)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	521,046	730,051	616,340	113,711
Materials and Supplies	6,500	14,817	14,817	0
Contractual Services	2,600,181	5,003,364	4,018,009	985,355
Capital Outlay	0	5,001,736	4,049,236	952,500
Other	30,000	226,244	226,244	0
Total Commissioners	<u>3,157,727</u>	<u>10,976,212</u>	<u>8,924,646</u>	<u>2,051,566</u>
Prosecutor				
Personal Services	0	219,022	219,009	13
Materials and Supplies	0	2,348	2,346	2
Contractual Services	0	1,050	1,050	0
Capital Outlay	0	1,844	1,844	0
Other	0	2	1	1
Total Prosecutor	<u>0</u>	<u>224,266</u>	<u>224,250</u>	<u>16</u>
Data Processing				
Contractual Services	19,700	34,000	14,300	19,700
Capital Outlay	0	13,475	12,209	1,266
Total Data Processing	<u>19,700</u>	<u>47,475</u>	<u>26,509</u>	<u>20,966</u>
<i>Total Legislative and Executive</i>	<u>3,177,427</u>	<u>11,247,953</u>	<u>9,175,405</u>	<u>2,072,548</u>
Judicial:				
Juvenile Justice Court				
Personal Services	0	1,540,105	1,453,382	86,723
Materials and Supplies	0	51,651	23,845	27,806
Contractual Supplies	0	699,019	469,822	229,197
Capital Outlay	0	315	315	0
Other	0	55,437	27,275	28,162
Total Judicial	<u>0</u>	<u>2,346,527</u>	<u>1,974,639</u>	<u>371,888</u>
<i>Total General Government</i>	<u>\$3,177,427</u>	<u>\$13,594,480</u>	<u>\$11,150,044</u>	<u>\$2,444,436</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, 2012

	Budgeted Amounts		Actual	Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff Grants				
Personal Services	\$0	\$141,466	\$122,084	\$19,382
Materials and Supplies	0	18,619	15,037	3,582
Contractual Services	0	644	644	0
Capital Outlay	0	90,833	62,802	28,031
Other	0	3	2	1
<i>Total Public Safety</i>	<u>0</u>	<u>251,565</u>	<u>200,569</u>	<u>50,996</u>
Health:				
648 Board Grants				
Contractual Services	6,484,599	7,651,043	7,207,577	443,466
Other	0	1,072,173	1,072,173	0
<i>Total 648 Board Grants</i>	<u>6,484,599</u>	<u>8,723,216</u>	<u>8,279,750</u>	<u>443,466</u>
Solid Waste Grants				
Materials and Supplies	0	22,050	21,000	1,050
Contractual Services	0	8,350	5,227	3,123
Capital Outlay	0	5,547	5,547	0
<i>Total Solid Waste Grants</i>	<u>0</u>	<u>35,947</u>	<u>31,774</u>	<u>4,173</u>
Developmental Disabilities Board Grants				
Personal Services	0	69,976	69,480	496
317 Board Grants				
Contractual Services	3,797,593	6,681,225	5,267,668	1,413,557
<i>Total Health</i>	<u>10,282,192</u>	<u>15,510,364</u>	<u>13,648,672</u>	<u>1,861,692</u>
Debt Service				
Principal Retirement	0	50,000	50,000	0
Interest and Fiscal Charges	0	3,130	3,130	0
<i>Total Debt Service</i>	<u>0</u>	<u>53,130</u>	<u>53,130</u>	<u>0</u>
<i>Total Expenditures</i>	<u>13,459,619</u>	<u>29,409,539</u>	<u>25,052,415</u>	<u>4,357,124</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$1,013,428)</u>	<u>(\$1,978,153)</u>	<u>(\$2,585,618)</u>	<u>(\$607,465)</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources (Uses)				
Transfers In	\$1,962,704	\$537,752	\$104,121	(\$433,631)
Transfers Out	0	(341,250)	(341,250)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,962,704</u>	<u>196,502</u>	<u>(237,129)</u>	<u>(433,631)</u>
<i>Net Change in Fund Balance</i>	949,276	(1,781,651)	(2,822,747)	(1,041,096)
<i>Fund Deficit Beginning of Year</i>	(1,711,973)	(1,711,973)	(1,711,973)	0
Prior Year Encumbrances Appropriated	<u>4,456,261</u>	<u>4,456,261</u>	<u>4,456,261</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$3,693,564</u></u>	<u><u>\$962,637</u></u>	<u><u>(\$78,459)</u></u>	<u><u>(\$1,041,096)</u></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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,766,460	\$3,672,168	(\$94,292)
Intergovernmental	599,435	565,764	(33,671)
Special Assessments	849	850	1
Other	266,201	561,299	295,098
<i>Total Revenues</i>	<u>4,632,945</u>	<u>4,800,081</u>	<u>167,136</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Other	329,190	209,190	120,000
Debt Service:			
Principal Retirement	5,271,716	4,010,833	1,260,883
Interest and Fiscal Charges	1,979,619	2,029,622	(50,003)
Issuance Costs	51,657	51,657	0
<i>Total Debt Service</i>	<u>7,302,992</u>	<u>6,092,112</u>	<u>1,210,880</u>
<i>Total Expenditures</i>	<u>7,632,182</u>	<u>6,301,302</u>	<u>1,330,880</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,999,237)</u>	<u>(1,501,221)</u>	<u>1,498,016</u>
Other Financing Sources			
General Obligation Notes Issued	1,020,000	0	(1,020,000)
Sales Tax Anticipation Notes Issued	690,000	690,000	0
Premium on Sales Tax Anticipation Notes	0	10,231	10,231
Transfers In	2,164,055	4,023,365	1,859,310
<i>Total Other Financing Sources</i>	<u>3,874,055</u>	<u>4,723,596</u>	<u>849,541</u>
<i>Net Change in Fund Balance</i>	874,818	3,222,375	2,347,557
<i>Fund Deficit Beginning of Year</i>	<u>(24,332)</u>	<u>(24,332)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$850,486</u>	<u>\$3,198,043</u>	<u>\$2,347,557</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$6,973	\$143,772	\$136,799
Contributions and Donations	100,000	100,455	0
Other	0	105,719	105,719
<i>Total Revenues</i>	<u>106,973</u>	<u>349,946</u>	<u>242,518</u>
Expenditures			
Capital Outlay	8,509,235	4,857,731	3,651,504
Debt Service:			
Principal Retirement	291,655	277,037	14,618
Interest and Fiscal Charges	7,017	6,197	820
Issuance Costs	120,556	120,556	0
<i>Total Debt Service</i>	<u>419,228</u>	<u>403,790</u>	<u>15,438</u>
<i>Total Expenditures</i>	<u>8,928,463</u>	<u>5,261,521</u>	<u>3,666,942</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,821,490)</u>	<u>(4,911,575)</u>	<u>3,909,460</u>
Other Financing Sources (Uses)			
Sales Tax Anticipation Notes Issued	2,965,000	3,010,000	45,000
General Obligation Notes Issued	510,000	510,000	0
Premium on Sales Tax Anticipation Notes	8,651	46,792	38,141
Premium on General Obligation Notes	3,213	3,213	0
Transfers In	1,197,919	1,219,077	21,158
Transfers Out	(2,164,571)	(2,060,595)	103,976
<i>Total Other Financing Sources (Uses)</i>	<u>2,520,212</u>	<u>2,728,487</u>	<u>208,275</u>
<i>Net Change in Fund Balance</i>	<u>(6,301,278)</u>	<u>(2,183,088)</u>	<u>4,117,735</u>
<i>Fund Balance Beginning of Year</i>	17,395,087	17,395,087	0
Prior Year Encumbrances Appropriated	888,378	888,378	0
<i>Fund Balance End of Year</i>	<u>\$11,982,187</u>	<u>\$16,100,377</u>	<u>\$4,117,735</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$573,608	\$0	(\$573,608)
Charges for Services	600,000	401,424	(198,576)
Fees, Licenses and Permits	35,000	45,299	10,299
Special Assessments	25,000	32,618	7,618
Interest	1,858	6,271	4,413
OWDA Loans Issued	196,383	0	(196,383)
General Obligation Notes Issued	0	410,000	410,000
Premium on General Obligation Notes Issued	0	2,583	2,583
Other	3,000	15,985	12,985
<i>Total Revenues</i>	<u>1,434,849</u>	<u>914,180</u>	<u>(520,669)</u>
Expenses			
Personal Services	111,064	107,365	3,699
Materials and Supplies	51,965	51,965	0
Contractual Services	694,579	669,741	24,838
Capital Outlay	743,288	185,141	558,147
Other	420,783	420,783	0
Debt Service:			
Principal Retirement	497,173	497,173	0
Interest and Fiscal Charges	226,897	226,897	0
<i>Total Expenses</i>	<u>2,745,749</u>	<u>2,159,065</u>	<u>586,684</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(1,310,900)	(1,244,885)	66,015
Transfers In	223,355	445,000	221,645
Transfers Out	(15,301)	0	15,301
<i>Net Change in Fund Equity</i>	(1,102,846)	(799,885)	302,961
<i>Fund Equity Beginning of Year</i>	1,363,032	1,363,032	0
Prior Year Encumbrances Appropriated	61,318	61,318	0
<i>Fund Equity End of Year</i>	<u>\$321,504</u>	<u>\$624,465</u>	<u>\$302,961</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,420,963	\$1,231,998	(\$1,188,965)
Charges for Services	21,801,525	20,308,874	(1,492,651)
Fees, Licenses and Permits	314,800	493,419	178,619
Special Assessments	143,794	420,118	276,324
Rentals	14,232	16,263	2,031
Interest	290,428	153,197	(137,231)
OPWC Loans Issued	1,254,243	426,092	(828,151)
General Obligation Notes Issued	610,000	610,000	0
Premium on General Obligation Notes	0	3,843	3,843
Other	977,818	1,065,600	87,782
<i>Total Revenues</i>	<u>27,827,803</u>	<u>24,729,404</u>	<u>(3,098,399)</u>
Expenses			
Personal Services	8,196,164	7,946,670	249,494
Materials and Supplies	1,283,819	1,255,771	28,048
Contractual Services	10,195,487	9,038,882	1,156,605
Capital Outlay	11,227,210	7,480,739	3,746,471
Other	1,023,568	970,411	53,157
Debt Service:			
Principal Retirement	2,677,944	2,677,944	0
Interest and Fiscal Charges	902,996	902,996	0
<i>Total Expenses</i>	<u>35,507,188</u>	<u>30,273,413</u>	<u>5,233,775</u>
<i>Excess of Revenues Under Expenses</i>			
<i>Before Transfers</i>	(7,679,385)	(5,544,009)	2,135,376
Transfers In	2,886,448	20,000	(2,866,448)
Transfers Out	(645,000)	(645,000)	0
<i>Net Change in Fund Equity</i>	(5,437,937)	(6,169,009)	(731,072)
<i>Fund Equity Beginning of Year</i>	25,923,194	25,923,194	0
Prior Year Encumbrances Appropriated	2,793,275	2,793,275	0
<i>Fund Equity End of Year</i>	<u>\$23,278,532</u>	<u>\$22,547,460</u>	<u>(\$731,072)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,250,000	\$10,925,812	\$675,812
Interest	0	27,138	27,138
Fees, Licenses and Permits	0	17,097	17,097
Fines and Forfeitures	100,000	144,595	44,595
Rentals and Royalties	0	78	78
Other	0	244,928	244,928
<i>Total Revenues</i>	<u>10,350,000</u>	<u>11,359,648</u>	<u>1,009,648</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	107,655	105,010	2,645
Contractual Services	190	169	21
Total Prosecutor	<u>107,845</u>	<u>105,179</u>	<u>2,666</u>
Administration			
Personal Services	639,838	564,243	75,595
Materials and Supplies	12,411	10,760	1,651
Contractual Services	174,536	163,825	10,711
Capital Outlay	604,855	600,562	4,293
Total Administration	<u>1,431,640</u>	<u>1,339,390</u>	<u>92,250</u>
Roads			
Personal Services	6,192,492	5,839,235	353,257
Materials and Supplies	462,170	441,988	20,182
Contractual Services	156,895	155,181	1,714
Capital Outlay	1,552,367	1,545,281	7,086
Other	7,500	7,500	0
Total Roads	<u>8,371,424</u>	<u>7,989,185</u>	<u>382,239</u>
General Contracts			
Materials and Supplies	482,658	456,263	26,395
Contractual Services	281,121	281,112	9
Capital Outlay	346,650	343,577	3,073
Total General Contracts	<u>\$1,110,429</u>	<u>\$1,080,952</u>	<u>\$29,477</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund (continued)
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Contractual Services	\$157	\$157	\$0
<i>Total Public Works</i>	<u>11,021,495</u>	<u>10,514,863</u>	<u>506,632</u>
Debt Service			
Principal Retirement	432,430	432,430	0
Interest and Fiscal Charges	281,681	230,097	51,584
Total Debt Service	<u>714,111</u>	<u>662,527</u>	<u>51,584</u>
<i>Total Expenditures</i>	<u>11,735,606</u>	<u>11,177,390</u>	<u>558,216</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,385,606)	182,258	1,567,864
Other Financing Uses			
Transfers Out	<u>(1,112,268)</u>	<u>(1,112,268)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,497,874)	(930,010)	1,567,864
<i>Fund Balance at Beginning of Year</i>	1,465,531	1,465,531	0
Prior Year Encumbrances Appropriated	<u>1,332,097</u>	<u>1,332,097</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$299,754</u>	<u>\$1,867,618</u>	<u>\$1,567,864</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$15,026,378	\$14,254,551	(\$771,827)
Charges for Services	856,000	834,361	(21,639)
Other	348,100	312,809	(35,291)
<i>Total Revenues</i>	<u>16,230,478</u>	<u>15,401,721</u>	<u>(828,757)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	11,196,576	10,680,213	516,363
Materials and Supplies	189,206	177,879	11,327
Contractual Services	5,129,795	4,928,016	201,779
Capital Outlay	176,625	176,352	273
Other	279,290	279,180	110
Total Administration	<u>16,971,492</u>	<u>16,241,640</u>	<u>729,852</u>
Prosecutor			
Personal Services	204,343	202,808	1,535
Contractual Services	425	355	70
Total Prosecutor	<u>204,768</u>	<u>203,163</u>	<u>1,605</u>
<i>Total Expenditures</i>	<u>17,176,260</u>	<u>16,444,803</u>	<u>731,457</u>
<i>Excess of Revenues Under Expenditures</i>	(945,782)	(1,043,082)	(97,300)
Other Financing Sources			
Transfers In	942,200	933,500	(8,700)
<i>Net Change in Fund Balance</i>	(3,582)	(109,582)	(106,000)
<i>Fund Balance Beginning of Year</i>	237,641	237,641	0
Prior Year Encumbrances Appropriated	384,884	384,884	0
<i>Fund Balance at End of Year</i>	<u>\$618,943</u>	<u>\$512,943</u>	<u>(\$106,000)</u>

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$939	\$1,711	\$772
Expenditures			
Current:			
Public Works:			
Engineer UST			
Contractual Services	25,000	19,300	5,700
<i>Net Change in Fund Balance</i>	(24,061)	(17,589)	6,472
<i>Fund Balance Beginning of Year</i>	171,415	171,415	0
<i>Fund Balance End of Year</i>	\$147,354	\$153,826	\$6,472

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,173,300	\$3,673,839	(\$499,461)
Fees, Licenses and Permits	653,300	680,212	26,912
Other	722,400	818,764	96,364
<i>Total Revenues</i>	<u>5,549,000</u>	<u>5,172,815</u>	<u>(376,185)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,219,250	4,193,568	25,682
Materials and Supplies	17,400	12,405	4,995
Contractual Services	890,435	681,060	209,375
Other	899,420	898,695	725
<i>Total Expenditures</i>	<u>6,026,505</u>	<u>5,785,728</u>	<u>240,777</u>
<i>Excess of Revenues Under Expenditures</i>	(477,505)	(612,913)	(135,408)
Other Financing Sources			
Transfers In	380,000	400,000	20,000
<i>Net Change in Fund Balance</i>	(97,505)	(212,913)	(115,408)
<i>Fund Balance Beginning of Year</i>	145,898	145,898	0
Prior Year Encumbrances Appropriated	89,368	89,368	0
<i>Fund Balance End of Year</i>	<u>\$137,761</u>	<u>\$22,353</u>	<u>(\$115,408)</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,242,458	\$2,252,123	\$9,665
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	88,476	88,476	0
Contractual Services	250	146	104
Total Prosecutor	88,726	88,622	104
Administration			
Personal Services	1,077,838	932,421	145,417
Materials and Supplies	42,449	12,236	30,213
Contractual Services	672,595	664,850	7,745
Capital Outlay	33,014	24,513	8,501
Other	35,000	35,000	0
Total Administration	1,860,896	1,669,020	191,876
<i>Total Expenditures</i>	1,949,622	1,757,642	191,980
<i>Excess of Revenues Over Expenditures</i>	292,836	494,481	201,645
Other Financing Uses			
Transfers Out	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	192,836	394,481	201,645
<i>Fund Balance Beginning of Year</i>	1,085,799	1,085,799	0
Prior Year Encumbrances Appropriated	259,150	259,150	0
<i>Fund Balance End of Year</i>	\$1,537,785	\$1,739,430	\$201,645

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$430,000	\$477,674	\$47,674
Fines and Forfeitures	40,000	76,963	36,963
Charges for Services	30,000	6,921	(23,079)
Contributions and Donations	0	801	801
Other	0	25,532	25,532
<i>Total Revenues</i>	<u>500,000</u>	<u>587,891</u>	<u>87,891</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	336,825	312,841	23,984
Materials and Supplies	39,851	39,851	0
Contractual Supplies	42,027	42,027	0
Capital Outlay	5,199	365	4,834
Other	27,778	27,778	0
<i>Total Expenditures</i>	<u>451,680</u>	<u>422,862</u>	<u>28,818</u>
<i>Excess of Revenues Over Expenditures</i>	48,320	165,029	116,709
Other Financing Uses			
Transfers Out	(470,664)	(470,664)	0
<i>Net Change in Fund Balance</i>	(422,344)	(305,635)	116,709
<i>Fund Balance Beginning of Year</i>	764,880	764,880	0
Prior Year Encumbrances Appropriated	40,041	40,041	0
<i>Fund Balance End of Year</i>	<u>\$382,577</u>	<u>\$499,286</u>	<u>\$116,709</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$588,000	\$522,743	(\$65,257)
Other	0	80,013	80,013
<i>Total Revenues</i>	<u>588,000</u>	<u>602,756</u>	<u>14,756</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	308,937	212,957	95,980
Materials and Supplies	16,000	15,296	704
Contractual Supplies	55,895	26,924	28,971
Other	10,860	10,860	0
Total Treasurer	<u>391,692</u>	<u>266,037</u>	<u>125,655</u>
Prosecutor			
Personal Services	428,913	428,812	101
Materials and Supplies	159	159	0
Contractual Services	67,355	63,456	3,899
Capital Outlay	9,262	9,261	1
Other	5,451	5,451	0
Total Prosecutor	<u>511,140</u>	<u>507,139</u>	<u>4,001</u>
<i>Total Expenditures</i>	<u>902,832</u>	<u>773,176</u>	<u>129,656</u>
<i>Net Change in Fund Balance</i>	(314,832)	(170,420)	144,412
<i>Fund Balance Beginning of Year</i>	476,162	476,162	0
Prior Year Encumbrances Appropriated	<u>11,476</u>	<u>11,476</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$172,806</u></u>	<u><u>\$317,218</u></u>	<u><u>\$144,412</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,650,000	\$2,659,509	\$9,509
Other	72,000	14,670	(57,330)
<i>Total Revenues</i>	<u>2,722,000</u>	<u>2,674,179</u>	<u>(47,821)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	258,766	232,293	26,473
Materials and Supplies	13,861	1,121	12,740
Contractual Supplies	30,120	18,331	11,789
Other	45,000	0	45,000
Total Administration	<u>347,747</u>	<u>251,745</u>	<u>96,002</u>
Plant Implementation			
Personal Services	447,427	439,237	8,190
Materials and Supplies	46,716	27,715	19,001
Contractual Services	1,704,410	1,580,491	123,919
Other	34,129	34,129	0
Total Plant Implementation	<u>2,232,682</u>	<u>2,081,572</u>	<u>151,110</u>
Various Agencies			
Contractual Services	966,331	966,331	0
<i>Total Expenditures</i>	<u>3,546,760</u>	<u>3,299,648</u>	<u>247,112</u>
<i>Net Change in Fund Balance</i>	(824,760)	(625,469)	199,291
<i>Fund Balance Beginning of Year</i>	956,330	956,330	0
Prior Year Encumbrances Appropriated	<u>379,856</u>	<u>379,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$511,426</u></u>	<u><u>\$710,717</u></u>	<u><u>\$199,291</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$4,786,300	\$4,889,838	\$103,538
Intergovernmental	7,190,581	7,016,125	(174,456)
Fees, Licenses and Permits	1,000	675	(325)
Contributions and Donations	300	550	250
Other	6,500	16,367	9,867
<i>Total Revenues</i>	<u>11,984,681</u>	<u>11,923,555</u>	<u>(61,126)</u>
Expenditures			
Current:			
Human Services:			
Security			
Contractual Services	<u>95,000</u>	<u>95,000</u>	<u>0</u>
Prosecutor			
Personal Services	<u>75,668</u>	<u>75,667</u>	<u>1</u>
Administration			
Personal Services	263,407	261,677	1,730
Contractual Services	64,891	36,632	28,259
Other	<u>150,000</u>	<u>131,455</u>	<u>18,545</u>
Total Administration	<u>478,298</u>	<u>429,764</u>	<u>48,534</u>
Abuse			
Personal Services	1,193,327	1,083,601	109,726
Materials and Supplies	125	50	75
Contractual Services	<u>93,319</u>	<u>67,279</u>	<u>26,040</u>
Total Abuse	<u>1,286,771</u>	<u>1,150,930</u>	<u>135,841</u>
Family Services			
Personal Services	3,483,306	3,221,686	261,620
Materials and Supplies	83,780	66,568	17,212
Contractual Services	6,285,403	4,942,062	1,343,341
Other	<u>45,500</u>	<u>37,624</u>	<u>7,876</u>
Total Family Services	<u>\$9,897,989</u>	<u>\$8,267,940</u>	<u>\$1,630,049</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fiscal			
Personal Services	\$359,134	\$351,604	\$7,530
Contractual Services	7,690	2,175	5,515
Total Fiscal	366,824	353,779	13,045
Legal			
Personal Services	87,997	87,198	799
Contractual Services	700	191	509
Total Legal	88,697	87,389	1,308
Clerical			
Personal Services	875,918	846,087	29,831
Materials and Supplies	50,415	45,337	5,078
Contractual Services	242,531	222,958	19,573
Total Clerical	1,168,864	1,114,382	54,482
Resource			
Personal Services	1,099,868	1,045,158	54,710
Materials and Supplies	5,300	3,193	2,107
Contractual Services	611,892	534,026	77,866
Other	6,000	3,231	2,769
Total Resource	1,723,060	1,585,608	137,452
<i>Total Expenditures</i>	15,181,171	13,160,459	2,020,712
<i>Excess of Revenues Under Expenditures</i>	(3,196,490)	(1,236,904)	1,959,586
Other Financing Uses			
Transfers Out	(38,246)	(38,245)	1
<i>Net Change in Fund Balance</i>	(3,234,736)	(1,275,149)	1,959,587
<i>Fund Balance Beginning of Year</i>	7,258,350	7,258,350	0
Prior Year Encumbrances Appropriated	96,542	96,542	0
<i>Fund Balance End of Year</i>	\$4,120,156	\$6,079,743	\$1,959,587

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,668,741	\$3,447,392	(\$221,349)
Intergovernmental	2,000,399	2,268,588	268,189
Other	1,205,000	1,210,743	5,743
<i>Total Revenues</i>	<u>6,874,140</u>	<u>6,926,723</u>	<u>52,583</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	752,692	744,785	7,907
Materials and Supplies	8,450	7,990	460
Contractual Services	5,915,078	5,308,294	606,784
Capital Outlay	1,089	70	1,019
Other	71,011	71,011	0
<i>Total Expenditures</i>	<u>6,748,320</u>	<u>6,132,150</u>	<u>616,170</u>
<i>Net Change in Fund Balance</i>	125,820	794,573	668,753
<i>Fund Balance Beginning of Year</i>	5,347,427	5,347,427	0
Prior Year Encumbrances Appropriated	<u>2,578</u>	<u>2,578</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,475,825</u></u>	<u><u>\$6,144,578</u></u>	<u><u>\$668,753</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol and Drug Addiction Board Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$5,000	\$5,000
Other	0	128	128
<i>Total Revenues</i>	<u>0</u>	<u>5,128</u>	<u>5,128</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	295,936	256,722	39,214
Materials and Supplies	9,500	7,803	1,697
Contractual Services	82,877	77,330	5,547
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>398,313</u>	<u>341,855</u>	<u>56,458</u>
<i>Excess of Revenues Under Expenditures</i>	(398,313)	(336,727)	61,586
Other Financing Sources			
Transfers In	350,000	343,065	(6,935)
<i>Net Change in Fund Balance</i>	(48,313)	6,338	54,651
<i>Fund Balance Beginning of Year</i>	<u>100,421</u>	<u>100,421</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$52,108</u></u>	<u><u>\$106,759</u></u>	<u><u>\$54,651</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,617	\$13,991	\$12,374
Expenditures			
Current:			
Public Safety:			
Prosecutor			
Personal Services	151,197	146,120	5,077
<i>Net Change in Fund Balance</i>	(149,580)	(132,129)	17,451
<i>Fund Balance Beginning of Year</i>	173,187	173,187	0
<i>Fund Balance End of Year</i>	\$23,607	\$41,058	\$17,451

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$58,000	\$100,461	\$42,461
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	304,994	205,146	99,848
<i>Excess of Revenues Under Expenditures</i>	(246,994)	(104,685)	142,309
Other Financing Uses			
Transfers Out	(1,816)	(1,816)	0
<i>Net Change in Fund Balance</i>	(248,810)	(106,501)	142,309
<i>Fund Balance Beginning of Year</i>	484,597	484,597	0
<i>Fund Balance End of Year</i>	\$235,787	\$378,096	\$142,309

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$60,000	\$67,903	\$7,903
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	25,975	22,344	3,631
Contractual Services	41,435	38,868	2,567
Capital Outlay	15,049	15,049	0
<i>Total Expenditures</i>	82,459	76,261	6,198
<i>Net Change in Fund Balance</i>	(22,459)	(8,358)	14,101
<i>Fund Balance Beginning of Year</i>	111,761	111,761	0
Prior Year Encumbrances Appropriated	1,603	1,603	0
<i>Fund Balance End of Year</i>	\$90,905	\$105,006	\$14,101

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$645,000	\$602,382	(\$42,618)
Special Assessments	287,285	287,285	0
Other	11,431	11,430	(1)
<i>Total Revenues</i>	<u>943,716</u>	<u>901,097</u>	<u>(42,619)</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	157,545	151,920	5,625
Materials and Supplies	4,001	2,211	1,790
Contractual Services	790,032	789,180	852
Capital Outlay	1,629,237	1,628,592	645
Other	14,848	14,848	0
<i>Total Expenditures</i>	<u>2,595,663</u>	<u>2,586,751</u>	<u>8,912</u>
<i>Excess of Revenues Under Expenditures</i>	(1,651,947)	(1,685,654)	(33,707)
Other Financing Uses			
Transfers Out	(50,000)	(50,000)	0
<i>Net Change in Fund Balance</i>	(1,701,947)	(1,735,654)	(33,707)
<i>Fund Balance Beginning of Year</i>	1,922,029	1,922,029	0
Prior Year Encumbrances Appropriated	52,658	52,658	0
<i>Fund Balance End of Year</i>	<u>\$272,740</u>	<u>\$239,033</u>	<u>(\$33,707)</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$195,000	\$231,306	\$36,306
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	55,873	37,453	18,420
Materials and Supplies	21,000	3,464	17,536
Contractual Services	20,950	6,855	14,095
Capital Outlay	16,183	13,681	2,502
<i>Total Expenditures</i>	114,006	61,453	52,553
<i>Excess of Revenues Over Expenditures</i>	80,994	169,853	88,859
Other Financing Uses			
Transfers Out	(81,522)	(81,522)	0
<i>Net Change in Fund Balance</i>	(528)	88,331	88,859
<i>Fund Balance Beginning of Year</i>	1,789,913	1,789,913	0
Prior Year Encumbrances Appropriated	812	812	0
<i>Fund Balance End of Year</i>	\$1,790,197	\$1,879,056	\$88,859

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$8,400	\$8,400	\$0
Expenditures			
Current:			
Public Safety:			
Coroner			
Capital Outlay	3,000	0	3,000
<i>Net Change in Fund Balance</i>	5,400	8,400	3,000
<i>Fund Balance Beginning of Year</i>	6,300	6,300	0
<i>Fund Balance End of Year</i>	<u>\$11,700</u>	<u>\$14,700</u>	<u>\$3,000</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,101,250	\$1,177,919	\$76,669
Fines and Forfeitures	46,100	55,508	9,408
Other	0	1,475	1,475
<i>Total Revenues</i>	<u>1,147,350</u>	<u>1,234,902</u>	<u>87,552</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	343,046	334,604	8,442
Materials and Supplies	93,165	43,960	49,205
Contractual Services	1,056,790	683,641	373,149
Capital Outlay	176,187	143,532	32,655
<i>Total Expenditures</i>	<u>1,669,188</u>	<u>1,205,737</u>	<u>463,451</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(521,838)	29,165	551,003
Other Financing Sources			
Transfers In	25,000	25,000	0
<i>Net Change in Fund Balance</i>	(496,838)	54,165	551,003
<i>Fund Balance Beginning of Year</i>	3,681,674	3,681,674	0
Prior Year Encumbrances Appropriated	59,622	59,622	0
<i>Fund Balance End of Year</i>	<u><u>\$3,244,458</u></u>	<u><u>\$3,795,461</u></u>	<u><u>\$551,003</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$5,100	\$4,740	(\$360)
Fines and Forfeitures	522,363	567,542	45,179
Charges for Services	2,000	2,025	25
Other	0	1,920	1,920
<i>Total Revenues</i>	<u>529,463</u>	<u>576,227</u>	<u>46,764</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	187,160	175,505	11,655
Materials and Supplies	6,113	4,172	1,941
Contractual Services	386,554	339,922	46,632
Capital Outlay	2,687	2,687	0
<i>Total Expenditures</i>	<u>582,514</u>	<u>522,286</u>	<u>60,228</u>
<i>Net Change in Fund Balance</i>	(53,051)	53,941	106,992
<i>Fund Balance Beginning of Year</i>	<u>158,315</u>	<u>158,315</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$105,264</u>	<u>\$212,256</u>	<u>\$106,992</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	307,020	300,810	6,210
Materials and Supplies	4,628	4,628	0
Contractual Services	103,081	70,057	33,024
Capital Outlay	177,818	108,433	69,385
Total GIS Department	592,547	483,928	108,619
Debt Service:			
Principal Retirement	80,000	80,000	0
Interest and Fiscal Charges	6,425	6,425	0
Total Debt Service	86,425	86,425	0
<i>Total Expenditures</i>	678,972	570,353	108,619
<i>Excess of Revenues Under Expenditures</i>	(678,972)	(570,353)	108,619
Other Financing Sources			
Transfers In	400,000	450,000	50,000
<i>Net Change in Fund Balance</i>	(278,972)	(120,353)	158,619
<i>Fund Balance Beginning of Year</i>	217,182	217,182	0
Prior Year Encumbrances Appropriated	82,124	82,124	0
<i>Fund Balance End of Year</i>	\$20,334	\$178,953	\$158,619

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$500	\$491	(\$9)
Fees, Licenses and Permits	266,000	347,109	81,109
Fines and Forfeitures	4,000	3,545	(455)
<i>Total Revenues</i>	<u>270,500</u>	<u>351,145</u>	<u>80,645</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	145,728	145,702	26
Materials and Supplies	16,300	2,669	13,631
Contractual Services	155,602	83,606	71,996
Other	50	50	0
<i>Total Expenditures</i>	<u>317,680</u>	<u>232,027</u>	<u>85,653</u>
<i>Net Change in Fund Balance</i>	(47,180)	119,118	166,298
<i>Fund Balance Beginning of Year</i>	174,238	174,238	0
Prior Year Encumbrances Appropriated	<u>6,763</u>	<u>6,763</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$133,821</u></u>	<u><u>\$300,119</u></u>	<u><u>\$166,298</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Handgun License Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$120,000	\$129,376	\$9,376
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	3,000	1,959	1,041
Contractual Services	150,944	127,466	23,478
Capital Outlay	10,316	10,316	0
<i>Total Expenditures</i>	164,260	139,741	24,519
<i>Net Change in Fund Balance</i>	(44,260)	(10,365)	33,895
<i>Fund Balance Beginning of Year</i>	113,320	113,320	0
Prior Year Encumbrances Appropriated	14,260	14,260	0
<i>Fund Balance End of Year</i>	\$83,320	\$117,215	\$33,895

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$14,760	\$17,000	\$2,240
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	272,620	212,335	60,285
Materials and Supplies	44,771	44,771	0
Contractual Services	288,443	245,977	42,466
Other	1,030	1,030	0
<i>Total Expenditures</i>	606,864	504,113	102,751
<i>Net Change in Fund Balance</i>	(592,104)	(487,113)	104,991
<i>Fund Balance Beginning of Year</i>	632,940	632,940	0
Prior Year Encumbrances Appropriated	9,744	9,744	0
<i>Fund Balance End of Year</i>	\$50,580	\$155,571	\$104,991

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$748,179	\$709,055	(\$39,124)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	775,223	749,956	25,267
Contractual Services	1,183	1,183	0
<i>Total Expenditures</i>	776,406	751,139	25,267
<i>Net Change in Fund Balance</i>	(28,227)	(42,084)	(13,857)
<i>Fund Balance Beginning of Year</i>	28,227	28,227	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$13,857)	(\$13,857)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$135	\$135
Other	1,000	0	(1,000)
<i>Total Revenues</i>	<u>1,000</u>	<u>135</u>	<u>(865)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	3,459	1,466	1,993
Contractual Services	4,751	4,751	0
<i>Total Expenditures</i>	<u>8,210</u>	<u>6,217</u>	<u>1,993</u>
<i>Net Change in Fund Balance</i>	(7,210)	(6,082)	1,128
<i>Fund Balance Beginning of Year</i>	<u>23,931</u>	<u>23,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,721</u></u>	<u><u>\$17,849</u></u>	<u><u>\$1,128</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,450,000	\$1,330,434	(\$119,566)
Other	0	103	103
<i>Total Revenues</i>	<u>1,450,000</u>	<u>1,330,537</u>	<u>(119,463)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,147,864	1,128,357	19,507
Materials and Supplies	35,827	21,979	13,848
Contractual Services	55,170	46,190	8,980
Capital Outlay	76,329	76,261	68
Other	70,652	1,363	69,289
Total Title Administration	<u>1,385,842</u>	<u>1,274,150</u>	<u>111,692</u>
Security Deposits			
Personal Services	77,526	76,309	1,217
Contractual Services	294	293	1
Total Security Deposits	<u>77,820</u>	<u>76,602</u>	<u>1,218</u>
<i>Total Expenditures</i>	<u>1,463,662</u>	<u>1,350,752</u>	<u>112,910</u>
<i>Excess of Revenues Under Expenditures</i>	(13,662)	(20,215)	(6,553)
Other Financing Uses			
Transfers Out	(200,000)	0	200,000
<i>Net Change in Fund Balance</i>	(213,662)	(20,215)	193,447
<i>Fund Balance Beginning of Year</i>	910,118	910,118	0
Prior Year Encumbrances Appropriated	3,585	3,585	0
<i>Fund Balance End of Year</i>	<u>\$700,041</u>	<u>\$893,488</u>	<u>\$193,447</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$111,128	\$139,912	\$28,784
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	19,000	12,999	6,001
Contractual Services	347,330	284,597	62,733
Capital Outlay	6,000	2,271	3,729
<i>Total Expenditures</i>	372,330	299,867	72,463
<i>Net Change in Fund Balance</i>	(261,202)	(159,955)	101,247
<i>Fund Balance Beginning of Year</i>	593,583	593,583	0
Prior Year Encumbrances Appropriated	10,090	10,090	0
<i>Fund Balance End of Year</i>	\$342,471	\$443,718	\$101,247

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$7,250	\$8,750	\$1,500
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	7,250	8,750	1,500
Other Financing Uses			
Transfers Out	(11,594)	0	11,594
<i>Net Change in Fund Balance</i>	(4,344)	8,750	13,094
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	(\$4,344)	\$8,750	\$13,094

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Other	4,000	3,992	8
<i>Net Change in Fund Balance</i>	(4,000)	(3,992)	8
<i>Fund Balance Beginning of Year</i>	12,996	12,996	0
<i>Fund Balance End of Year</i>	<u>\$8,996</u>	<u>\$9,004</u>	<u>\$8</u>

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000	\$2,000	\$0
Expenditures			
Current:			
Public Works:			
Commissioners			
Personal Services	10,000	0	10,000
Materials and Supplies	2,000	767	1,233
Contractual Services	3,315	579	2,736
Other	34	34	0
<i>Total Expenditures</i>	15,349	1,380	13,969
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,349)	620	13,969
Other Financing Sources			
Transfers In	25,000	25,000	0
<i>Net Change in Fund Balance</i>	11,651	25,620	13,969
<i>Fund Balance Beginning of Year</i>	2,868	2,868	0
Prior Year Encumbrances Appropriated	500	500	0
<i>Fund Balance End of Year</i>	\$15,019	\$28,988	\$13,969

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Protective Services Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Health and Welfare			
Materials and Supplies	400	50	350
<i>Net Change in Fund Balance</i>	(400)	(50)	350
<i>Fund Balance Beginning of Year</i>	400	400	0
<i>Fund Balance End of Year</i>	\$0	\$350	\$350

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$7,565,053	\$6,286,003	(\$1,279,050)
Interest	22,613	24,455	1,842
<i>Total Revenues</i>	7,587,666	6,310,458	(1,277,208)
Expenditures			
Capital Outlay	8,576,539	8,326,179	250,360
<i>Excess of Revenues Under Expenditures</i>	(988,873)	(2,015,721)	(1,026,848)
Other Financing Sources (Uses)			
OPWC Loans Issued	40,913	40,912	(1)
Transfers In	995,592	992,267	(3,325)
Transfers Out	(1,382,106)	(1,382,106)	0
<i>Total Other Financing Sources</i>	(345,601)	(348,927)	(3,326)
<i>Net Change in Fund Balance</i>	(1,334,474)	(2,364,648)	(1,030,174)
<i>Fund Balance Beginning of Year</i>	2,584,527	2,584,527	0
Prior Year Encumbrances Appropriated	494,148	494,148	0
<i>Fund Balance End of Year</i>	\$1,744,201	\$714,027	(\$1,030,174)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Interest and Fiscal Charges	0	5,425	(5,425)
<i>Net Change in Fund Balance</i>	0	(5,425)	(5,425)
<i>Fund Balance Beginning of Year</i>	43,908	43,908	0
<i>Fund Balance End of Year</i>	<u>\$43,908</u>	<u>\$38,483</u>	<u>(\$5,425)</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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$580,000	\$445,924	(\$134,076)
Expenses			
Materials and Supplies	608,146	574,560	33,586
Contractual Services	10,390	4,991	5,399
Capital Outlay	2,000	1,500	500
Other	37,155	37,155	0
<i>Total Expenses</i>	<u>657,691</u>	<u>618,206</u>	<u>39,485</u>
<i>Net Change in Fund Equity</i>	(77,691)	(172,282)	(94,591)
<i>Fund Equity Beginning of Year</i>	78,329	78,329	0
Prior Year Encumbrances Appropriated	<u>40,671</u>	<u>40,671</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$41,309</u></u>	<u><u>(\$53,282)</u></u>	<u><u>(\$94,591)</u></u>

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,600,000	\$1,658,135	(\$941,865)
Expenses			
Contractual Services	1,836,962	725,686	1,111,276
Claims	766,149	766,149	0
<i>Total Expenses</i>	<u>2,603,111</u>	<u>1,491,835</u>	<u>1,111,276</u>
<i>Net Change in Fund Equity</i>	(3,111)	166,300	169,411
<i>Fund Equity Beginning of Year</i>	2,714,098	2,714,098	0
Prior Year Encumbrances Appropriated	<u>8,750</u>	<u>8,750</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,719,737</u></u>	<u><u>\$2,889,148</u></u>	<u><u>\$169,411</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-funded Hospitalization Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$18,700,000	\$17,644,827	(\$1,055,173)
Expenses			
Contractual Services	3,547,796	1,161,360	2,386,436
Claims	15,152,204	15,152,204	0
Other	97	97	0
<i>Total Expenses</i>	18,700,097	16,313,661	2,386,436
<i>Net Change in Fund Equity</i>	(97)	1,331,166	1,331,263
<i>Fund Equity Beginning of Year</i>	4,902,845	4,902,845	0
<i>Fund Equity End of Year</i>	\$4,902,748	\$6,234,011	\$1,331,263

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$582,124	\$516,816	(\$65,308)
Expenses			
Contractual Services	529,480	529,480	0
Capital Outlay	38,848	11,380	27,468
<i>Total Expenses</i>	<u>568,328</u>	<u>540,860</u>	<u>27,468</u>
<i>Net Change in Fund Equity</i>	13,796	(24,044)	(37,840)
<i>Fund Equity Beginning of Year</i>	(32,124)	(32,124)	0
Prior Year Encumbrances Appropriated	<u>34,972</u>	<u>34,972</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$16,644</u></u>	<u><u>(\$21,196)</u></u>	<u><u>(\$37,840)</u></u>

Statistical Section



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

Statistical Section

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

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

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

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

	2012(2)	2011	2010	2009
Governmental Activities				
Net Investment in Capital Assets	\$102,251,744	\$105,436,457	\$103,800,107	\$105,837,357
Restricted:				
Capital Projects	15,988,064	21,405,318	21,194,406	16,287,858
Debt Service	0	0	0	0
Public Safety	1,542,631	3,116,336	2,667,985	1,971,754
Public Works	6,278,575	6,913,979	6,125,209	5,035,422
Health Services	34,592,025	30,666,928	29,184,576	22,272,037
Human Services	7,067,963	7,613,780	8,828,195	6,264,431
General Government	15,257,143	19,603,535	19,608,309	24,302,480
Other Purposes	0	0	0	0
Unrestricted	<u>11,760,418</u>	<u>6,643,075</u>	<u>3,169,362</u>	<u>7,400,652</u>
<i>Total Governmental Activities Net Position</i>	<u>194,738,563</u>	<u>201,399,408</u>	<u>194,578,149</u>	<u>189,371,991</u>
Business Type - Activities				
Net Investment in Capital Assets	53,320,745	50,114,060	48,144,464	50,293,677
Restricted:				
Debt Service	11,877,870	14,872,863	15,250,948	7,162,067
Unrestricted	<u>17,062,549</u>	<u>17,300,292</u>	<u>17,512,055</u>	<u>21,534,050</u>
<i>Total Business-Type Activities Net Position</i>	<u>82,261,164</u>	<u>82,287,215</u>	<u>80,907,467</u>	<u>78,989,794</u>
Primary Government				
Net Investment in Capital Assets	155,572,489	155,550,517	151,944,571	156,131,034
Restricted	92,604,271	104,192,739	102,859,628	83,296,049
Unrestricted	<u>28,822,967</u>	<u>23,943,367</u>	<u>20,681,417</u>	<u>28,934,702</u>
<i>Total Primary Government Net Position</i>	<u>\$276,999,727</u>	<u>\$283,686,623</u>	<u>\$275,485,616</u>	<u>\$268,361,785</u>

(1) Net position restricted for other purposes were shown in total for 2003.

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

2008	2007	2006	2005	2004	2003(1)
\$99,878,395	\$98,620,826	\$99,700,654	\$109,111,458	\$94,126,618	\$75,930,607
22,761,215	16,960,601	14,175,691	4,444,976	12,637,466	13,753,220
0	0	1,519,103	1,701,400	2,339,983	3,963,387
3,112,803	4,278,418	3,994,503	2,363,490	801,277	n/a
5,823,098	6,808,474	6,223,089	6,061,868	7,348,581	n/a
18,361,751	16,239,233	14,661,046	18,102,479	14,140,615	n/a
8,249,125	7,337,541	10,253,050	14,570,595	13,487,917	n/a
16,175,561	14,322,906	13,640,192	15,153,341	7,581,491	n/a
0	0	0	0	0	50,807,886
11,275,591	12,129,079	8,570,351	5,213,422	12,703,376	21,139,697
<u>185,637,539</u>	<u>176,697,078</u>	<u>172,737,679</u>	<u>176,723,029</u>	<u>165,167,324</u>	<u>165,594,797</u>
52,803,955	52,975,471	49,040,707	43,318,624	38,551,090	34,053,269
5,720,826	0	0	0	0	0
<u>18,836,245</u>	<u>21,912,343</u>	<u>18,524,560</u>	<u>16,262,445</u>	<u>15,420,756</u>	<u>17,407,435</u>
<u>77,361,026</u>	<u>74,887,814</u>	<u>67,565,267</u>	<u>59,581,069</u>	<u>53,971,846</u>	<u>51,460,704</u>
152,682,350	151,596,297	148,741,361	152,430,082	132,677,708	109,983,876
80,204,379	65,947,173	64,466,674	62,398,149	58,337,330	68,524,493
<u>30,111,836</u>	<u>34,041,422</u>	<u>27,094,911</u>	<u>21,475,867</u>	<u>28,124,132</u>	<u>38,547,132</u>
<u>\$262,998,565</u>	<u>\$251,584,892</u>	<u>\$240,302,946</u>	<u>\$236,304,098</u>	<u>\$219,139,170</u>	<u>\$217,055,501</u>

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

	2012	2011	2010	2009
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$5,942,694	\$6,138,992	\$5,868,142	\$5,858,412
Judicial	5,496,605	5,738,234	5,618,604	5,275,306
Public Safety	5,154,194	4,527,870	4,709,310	4,296,566
Public Works	159,737	170,932	144,868	180,907
Health	4,695,655	4,787,038	4,977,960	3,501,479
Human Services	1,765,741	1,934,935	1,741,689	1,857,974
	<u>23,214,626</u>	<u>23,298,001</u>	<u>23,060,573</u>	<u>20,970,644</u>
Total Charges for Services and Assessments				
Operating Grants and Contributions	72,408,390	78,695,348	87,111,613	101,408,097
Capital Grants and Contributions	6,399,688	5,260,990	3,056,458	2,221,132
	<u>102,022,704</u>	<u>107,254,339</u>	<u>113,228,644</u>	<u>124,599,873</u>
<i>Total Governmental Activities Program Revenue</i>				
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	472,744	433,795	542,440	496,189
Mahoning County Sewer	20,611,234	21,132,254	20,635,860	23,348,025
	<u>21,083,978</u>	<u>21,566,049</u>	<u>21,178,300</u>	<u>23,844,214</u>
Total Charges for Services and Assessments				
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	1,021,992	1,722,636	1,997,482	748,452
	<u>22,105,970</u>	<u>23,288,685</u>	<u>23,175,782</u>	<u>24,592,666</u>
<i>Total Business-Type Activities Program Revenue</i>				
<i>Total Primary Government Program Revenues</i>	<u>\$124,128,674</u>	<u>\$130,543,024</u>	<u>\$136,404,426</u>	<u>\$149,192,539</u>

2008	2007	2006	2005	2004	2003
\$6,674,076	\$6,794,602	\$5,849,711	\$6,955,223	\$9,180,896	\$8,613,847
5,089,139	5,176,449	4,272,300	5,639,773	5,162,855	5,505,837
4,621,657	4,711,308	3,677,170	3,981,759	3,962,543	2,810,413
167,456	147,766	160,459	511,926	281,255	225,138
3,572,698	3,377,824	3,522,304	4,591,141	4,640,004	4,557,526
2,345,758	2,775,833	3,131,434	2,907,732	3,219,447	3,372,708
22,470,784	22,983,782	20,613,378	24,587,554	26,447,000	25,085,469
101,242,335	98,249,665	85,472,465	87,604,285	80,702,861	78,974,967
7,311,710	4,352,369	1,757,142	4,230,974	4,547,285	5,327,007
131,024,829	125,585,816	107,842,985	116,422,813	111,697,146	109,387,443
600,801	609,294	860,613	448,434	339,167	538,947
22,477,223	21,157,386	20,370,302	19,208,793	18,514,421	18,207,750
23,078,024	21,766,680	21,230,915	19,657,227	18,853,588	18,746,697
0	0	0	0	118,120	56,432
1,764,162	4,044,063	6,001,341	5,876,767	2,593,778	1,581,644
24,842,186	25,810,743	27,232,256	25,533,994	21,565,486	20,384,773
\$155,867,015	\$151,396,559	\$135,075,241	\$141,956,807	\$133,262,632	\$129,772,216

(continued)

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,890,863	\$27,519,947	\$25,322,205	\$25,975,485
Judicial	20,087,881	20,253,413	20,051,505	20,816,554
Public Safety	25,488,019	22,455,341	21,803,392	24,421,449
Public Works	21,596,642	13,543,364	13,462,169	15,292,168
Health	47,472,081	50,833,349	53,158,099	48,815,843
Human Services	36,691,886	38,508,481	45,491,138	56,211,415
Interest and Fiscal Charges	2,310,764	2,349,871	1,896,879	2,154,822
<i>Total Governmental Activities Expenses</i>	<u>179,538,136</u>	<u>175,463,766</u>	<u>181,185,387</u>	<u>193,687,736</u>
Business-Type Activities:				
Mahoning County Water	1,860,851	1,286,544	1,959,933	1,865,509
Mahoning County Sewer	21,332,223	21,192,217	19,830,300	22,197,325
<i>Total Business-Type Activities Expenses</i>	<u>23,193,074</u>	<u>22,478,761</u>	<u>21,790,233</u>	<u>24,062,834</u>
<i>Total Primary Government Program Expenses</i>	<u>202,731,210</u>	<u>197,942,527</u>	<u>202,975,620</u>	<u>217,750,570</u>
Net (Expense)/Revenue				
Governmental Activities	(77,515,432)	(68,209,427)	(67,956,743)	(69,087,863)
Business-Type Activities	(1,087,104)	809,924	1,385,549	529,832
<i>Total Primary Government Net Expense</i>	<u>(\$78,602,536)</u>	<u>(\$67,399,503)</u>	<u>(\$66,571,194)</u>	<u>(\$68,558,031)</u>

2008	2007	2006	2005	2004	2003
\$29,183,996	\$27,134,283	\$25,994,071	\$23,499,825	\$23,382,985	\$20,046,773
19,254,381	17,804,933	17,447,261	16,401,342	15,165,994	15,764,700
29,504,632	27,231,250	21,715,122	19,185,295	23,688,359	23,163,784
14,685,409	14,998,726	13,307,192	14,026,637	13,605,944	13,463,837
50,853,600	52,222,975	48,376,681	45,566,149	49,639,480	46,077,309
58,606,298	62,040,227	58,558,914	54,189,674	61,840,067	58,494,478
1,950,950	1,649,024	2,139,122	1,493,492	1,960,779	1,787,910
204,039,266	203,081,418	187,538,363	174,362,414	189,283,608	178,798,791
1,070,675	824,905	1,226,205	1,307,844	491,364	355,518
22,431,584	18,774,590	19,028,777	18,996,403	18,539,160	17,410,257
23,502,259	19,599,495	20,254,982	20,304,247	19,030,524	17,765,775
227,541,525	222,680,913	207,793,345	194,666,661	208,314,132	196,564,566
(73,014,437)	(77,495,602)	(79,695,378)	(57,939,601)	(77,586,462)	(69,411,348)
1,339,927	6,211,248	6,977,274	5,229,747	2,534,962	2,618,998
(\$71,674,510)	(\$71,284,354)	(\$72,718,104)	(\$52,709,854)	(\$75,051,500)	(\$66,792,350)

(continued)

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

	2012	2011	2010	2009
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$1,974,972	\$8,945,439	\$7,546,732	\$7,481,675
General Obligation Bond Retirement	4,288,832	0	0	0
Children Services Board	4,720,439	4,988,594	4,911,419	4,894,162
Developmental Disabilities Board	13,289,321	14,067,091	13,859,914	13,818,219
Board of Mental Health	3,327,222	3,520,543	3,467,814	3,457,020
Sales Tax Levied for				
General Purposes	30,636,548	30,392,085	27,168,574	25,825,362
Grants and Entitlements not Restricted to Specific Programs	5,768,962	6,950,031	9,601,640	10,840,691
Conveyance Taxes	1,696,113	1,373,069	1,305,659	1,282,347
Interest	838,035	1,109,454	905,562	2,190,058
Gain on Sale of Capital Assets	0	0	3,078	0
Other	4,134,143	3,761,310	4,385,541	3,128,219
Transfers	180,000	(76,930)	0	(95,438)
<i>Total Governmental Activities</i>	<u>70,854,587</u>	<u>75,030,686</u>	<u>73,155,933</u>	<u>72,822,315</u>
Business-Type Activities:				
Interest	159,468	268,360	507,037	555,796
Gain on Sale of Capital Assets	0	0	0	0
Other	1,081,585	224,534	25,087	447,702
Transfers	(180,000)	76,930	0	95,438
<i>Total Business-Type Activities</i>	<u>1,061,053</u>	<u>569,824</u>	<u>532,124</u>	<u>1,098,936</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>71,915,640</u>	<u>75,600,510</u>	<u>73,688,057</u>	<u>73,921,251</u>
Change in Net Position				
Governmental Activities	(6,660,845)	6,821,259	5,199,190	3,734,452
Business-Type Activities	(26,051)	1,379,748	1,917,673	1,628,768
<i>Total Primary Government Change in Net Position</i>	<u>(\$6,686,896)</u>	<u>\$8,201,007</u>	<u>\$7,116,863</u>	<u>\$5,363,220</u>

2008	2007	2006	2005	2004	2003
\$7,657,974	\$8,025,257	\$4,351,781	\$461,963	\$29,973,409	\$25,827,235
27,044	0	3,684,381	6,527,538	n/a	n/a
5,106,646	5,528,249	5,542,107	5,476,720	n/a	n/a
14,271,078	15,188,350	14,735,937	14,809,746	n/a	n/a
3,578,922	3,824,837	3,722,395	3,747,991	n/a	n/a
27,931,781	31,402,397	27,620,917	17,664,485	23,763,391	26,803,475
12,884,154	6,137,374	6,322,780	12,430,289	10,121,650	10,015,678
1,743,473	2,376,834	2,641,373	2,631,398	0	0
5,081,780	5,508,601	5,159,476	3,199,165	1,284,211	1,455,424
0	0	0	0	0	0
3,672,046	3,467,275	2,001,884	2,207,699	11,685,296	10,644,478
0	(4,173)	(73,003)	338,312	331,032	55,548
81,954,898	81,455,001	75,710,028	69,495,306	77,158,989	74,801,838
787,155	992,878	804,424	603,299	307,212	379,768
14,744	0	0	0	0	0
331,386	114,248	129,497	114,489	0	0
0	4,173	73,003	(338,312)	(331,032)	(55,548)
1,133,285	1,111,299	1,006,924	379,476	(23,820)	324,220
83,088,183	82,566,300	76,716,952	69,874,782	77,135,169	75,126,058
8,940,461	3,959,399	(3,985,350)	11,555,705	(427,473)	5,390,490
2,473,212	7,322,547	7,984,198	5,609,223	2,511,142	2,943,218
\$11,413,673	\$11,281,946	\$3,998,848	\$17,164,928	\$2,083,669	\$8,333,708

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

	2012	2011	2010	2009
General Fund				
Nonspendable	\$467,191	\$732,981	\$0	\$0
Restricted	2,403,449	2,439,605	1,538,536	1,547,574
Committed	499,663	1,116,180	470,209	527,630
Assigned	1,465,304	1,312,696	1,184,077	1,201,489
Unassigned	7,553,202	8,179,228	9,392,999	5,511,125
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	12,388,809	13,780,690	12,585,821	8,787,818
All Other Governmental Funds				
Restricted	69,676,529	77,726,651	74,877,427	57,422,364
Unassigned (Deficit)	(3,863,862)	(7,901,864)	(8,470,204)	(8,438,515)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund (Deficit)	0	0	0	0
Capital Projects funds (Deficit)	0	0	0	0
Total All Other Governmental Funds	65,812,667	69,824,787	66,407,223	48,983,849
Total Governmental Funds	\$78,201,476	\$83,605,477	\$78,993,044	\$57,771,667

Note: The County implemented GASB 54 in 2010.

2008	2007	2006	2005	2004	2003
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,304,561	2,116,783	2,570,980	2,651,239	1,265,964	2,057,358
9,022,660	10,423,409	5,239,464	2,745,934	12,441,071	10,186,859
11,327,221	12,540,192	7,810,444	5,397,173	13,707,035	12,244,217
0	0	0	0	0	0
0	0	0	0	0	0
11,710,666	10,526,012	10,507,883	12,093,679	19,568,035	11,130,479
38,778,393	35,643,598	37,829,433	43,470,129	25,824,017	24,071,870
(5,666,185)	(3,241,764)	894,742	642,013	1,022,980	2,295,917
10,858,748	13,788,051	12,092,356	2,471,657	4,146,703	7,530,827
55,681,622	56,715,897	61,324,414	58,677,478	50,561,735	45,029,093
\$67,008,843	\$69,256,089	\$69,134,858	\$64,074,651	\$64,268,770	\$57,273,310

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

	2012	2011	2010	2009
Revenues				
Property Taxes	\$29,118,104	\$29,133,310	\$29,005,633	\$28,898,320
Permissive Sales Tax	30,560,904	29,699,553	27,477,880	25,971,964
Intergovernmental	86,118,204	92,323,512	104,546,050	107,447,575
Conveyance Taxes	1,696,113	1,373,069	1,305,659	1,282,347
Interest	838,035	1,109,454	905,562	2,190,058
Fees, Licenses and Permits	14,558,833	14,025,888	14,646,974	13,669,630
Fines and Forfeitures	2,987,979	2,935,163	2,754,849	2,249,020
Rentals and Royalties	891,515	1,075,835	1,109,880	1,221,677
Charges for Services	4,470,446	4,954,358	4,239,614	3,476,495
Contributions and Donations	103,556	5,796	4,565	4,597
Special Assessments	288,135	284,225	291,269	355,030
Other	4,134,143	3,761,310	4,385,541	3,128,219
<i>Total Revenues</i>	<u>175,765,967</u>	<u>180,681,473</u>	<u>190,673,476</u>	<u>189,894,932</u>
Expenditures				
General Government:				
Legislative and Executive	25,132,729	26,451,267	25,065,900	24,881,632
Judicial	19,997,869	20,279,327	19,402,665	20,391,628
Public Safety	24,379,271	21,297,256	21,217,388	22,654,327
Public Works	9,584,953	9,970,120	9,083,394	11,043,197
Health	48,395,040	50,569,263	51,680,046	47,905,806
Human Services	36,394,957	38,249,170	44,597,570	56,956,278
Capital Outlay	11,135,286	11,122,227	7,706,310	8,911,584
Debt Service				
Principal Retirement	3,714,329	3,942,854	2,908,765	7,602,306
Interest and Fiscal Charges	2,153,440	2,085,584	1,688,258	2,021,423
Bond Issuance Costs	172,213	292,754	445,685	175,518
<i>Total Expenditures</i>	<u>181,060,087</u>	<u>184,259,822</u>	<u>183,795,981</u>	<u>202,543,699</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,294,120)</u>	<u>(3,578,349)</u>	<u>6,877,495</u>	<u>(12,648,767)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	24,800	0
Inception of Capital Lease	0	1,270,853	0	0
OPWC Loans Proceeds	40,912	221,753	0	0
General Obligation Bonds Issued	0	6,790,000	14,176,000	3,015,000
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Premium on Notes Issued	0	0	0	0
Premium on Bonds Issued	0	85,327	143,082	0
Transfers In	8,286,788	10,485,794	9,212,290	7,518,014
Transfers Out	(8,437,581)	(10,662,945)	(9,212,290)	(7,613,452)
<i>Total Other Financing Sources (Uses)</i>	<u>(109,881)</u>	<u>8,190,782</u>	<u>14,343,882</u>	<u>2,919,562</u>
Net Change in Fund Balances	<u>(\$5,404,001)</u>	<u>\$4,612,433</u>	<u>\$21,221,377</u>	<u>(\$9,729,205)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.62%	3.54%	2.63%	5.01%

2008	2007	2006	2005	2004	2003
\$29,942,112	\$32,220,488	\$32,263,381	\$31,587,828	\$42,294,477	\$41,704,064
27,981,246	28,431,266	27,620,917	17,664,485	27,537,040	26,657,490
120,427,488	107,256,875	92,518,954	108,370,397	97,724,531	93,506,537
1,743,473	2,376,834	2,641,373	2,631,398	0	0
5,168,580	5,624,207	5,159,476	3,199,165	1,321,630	1,455,425
14,454,185	14,894,487	14,498,882	17,228,024	490,936	527,390
2,373,060	1,885,316	1,625,533	1,812,880	1,717,779	2,098,615
1,218,895	1,320,893	413,296	579,391	0	0
4,098,080	4,515,160	3,619,641	4,967,259	19,091,127	18,283,250
6,685	8,806	18,425	13,662	0	0
352,843	291,020	304,861	300,319	308,335	302,510
3,672,046	3,467,275	1,986,277	2,207,699	2,927,715	3,028,358
<u>211,438,693</u>	<u>202,292,627</u>	<u>182,671,016</u>	<u>190,562,507</u>	<u>193,413,570</u>	<u>187,563,639</u>
26,840,960	24,833,907	25,399,508	22,497,191	23,893,579	19,417,295
18,972,376	17,471,993	17,687,147	16,677,751	14,988,064	15,870,791
28,002,709	25,570,765	20,967,016	18,988,359	22,963,273	22,002,969
11,146,970	11,425,708	10,120,032	10,468,981	9,257,025	9,597,942
50,141,754	52,374,317	49,141,136	45,701,190	50,265,195	46,558,702
58,639,302	61,951,599	59,115,648	55,047,741	60,527,152	58,951,005
12,554,007	6,637,207	3,820,814	13,109,256	16,571,205	7,197,546
11,548,711	7,585,892	5,785,189	7,137,821	3,451,212	5,425,678
1,881,867	1,552,853	2,107,619	1,466,648	1,617,059	1,872,597
269,643	117,588	310,807	0	495,455	847
<u>219,998,299</u>	<u>209,521,829</u>	<u>194,454,916</u>	<u>191,094,938</u>	<u>204,029,219</u>	<u>186,895,372</u>
<u>(8,559,606)</u>	<u>(7,229,202)</u>	<u>(11,783,900)</u>	<u>(532,431)</u>	<u>(10,615,649)</u>	<u>668,267</u>
22,360	6,400	272,593	0	0	0
0	1,344,418	0	0	0	0
0	0	0	0	0	0
5,860,000	800,000	12,250,000	0	32,607,440	0
0	5,150,000	1,462,903	0	0	10,057,500
0	0	0	0	(15,530,452)	0
0	29,716	0	0	0	0
0	24,072	220,741	0	203,089	0
11,718,267	9,826,345	16,491,441	12,695,610	22,842,345	18,050,024
<u>(11,718,267)</u>	<u>(9,830,518)</u>	<u>(13,853,571)</u>	<u>(12,357,298)</u>	<u>(22,511,313)</u>	<u>(17,994,629)</u>
<u>5,882,360</u>	<u>7,350,433</u>	<u>16,844,107</u>	<u>338,312</u>	<u>17,611,109</u>	<u>10,112,895</u>
<u>(\$2,677,246)</u>	<u>\$121,231</u>	<u>\$5,060,207</u>	<u>(\$194,119)</u>	<u>\$6,995,460</u>	<u>\$10,781,162</u>
6.59%	4.56%	4.34%	5.08%	3.06%	4.23%

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
2012	\$2,841,978,460	\$906,241,690	\$10,709,200,429	\$163,538,490	\$185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2007	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2006	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2005	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330
2004	2,514,457,880	752,913,390	9,335,346,486	189,059,450	214,840,284
2003	2,470,953,140	736,586,870	9,164,400,029	187,241,590	212,774,534

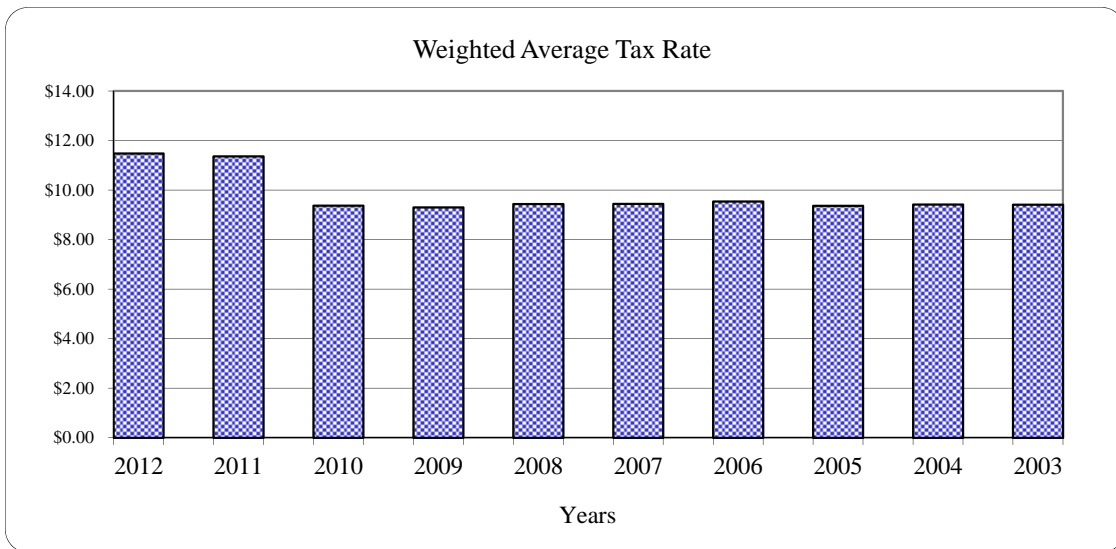
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,911,758,640	\$10,895,039,622	35.9%	\$11.47871
0	0	4,131,667,780	11,536,922,634	35.8	11.35746
0	0	4,126,239,240	11,530,858,978	35.8	9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,759	34.8	9.54073
338,781,056	1,355,124,224	3,846,336,696	11,039,180,011	34.8	9.36195
346,010,474	1,384,041,896	3,802,441,194	10,934,228,666	34.8	9.41696
348,147,510	1,392,590,040	3,742,929,110	10,769,764,603	34.8	9.41171



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

	2012	2011	2010	2009	2008
Unvoted Millage					
Operating	\$1.00000	\$2.10000	\$2.10000	\$2.10000	\$2.10000
Debt Service	1.10000	0.00000	0.00000	0.00000	0.00000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19525	0.18180	0.18163	0.18166	0.18196
Commercial/Industrial and Public Utility Real	0.27200	0.27512	0.27239	0.27229	0.27250
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	0.80502	0.74957	0.74886	0.74897	0.75021
Commercial/Industrial and Public Utility Real	0.78628	0.79530	0.78740	0.78712	0.78773
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29660	0.27617	0.27591	0.27595	0.27640
Commercial/Industrial and Public Utility Real	0.32645	0.33020	0.32692	0.32680	0.32706
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	0.94709	0.88184	0.88102	0.88114	0.88260
Commercial/Industrial and Public Utility Real	0.92503	0.93565	0.92635	0.92602	0.92674
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03905	0.36360	0.03633	0.03633	0.03639
Commercial/Industrial and Public Utility Real	0.05440	0.05502	0.05448	0.05446	0.05450
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	0.33193	0.30907	0.30878	0.30882	0.30933
Commercial/Industrial and Public Utility Real	0.46240	0.46770	0.46305	0.46289	0.46325
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1984 Bond Issue	0.00000	0.00000	0.00000	0.00000	0.00000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.84126	2.64553	2.64305	2.64342	2.64779
Commercial/Industrial and Public Utility Real	2.77510	2.80694	2.77905	2.77807	2.78022
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	1.22324	1.13897	1.13790	1.13806	1.13994
Commercial/Industrial and Public Utility Real	1.34314	1.35855	1.34505	1.34458	1.34562
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.72810	0.67795	0.67731	0.67741	0.67853
Commercial/Industrial and Public Utility Real	0.79482	0.80395	0.79596	0.79568	0.79629
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000

2007	2006	2005	2004	2003
\$2.10000	\$0.40000	\$0.15000	\$1.75000	\$0.95000
0.00000	1.70000	1.95000	0.35000	1.15000
0.18212	0.18256	0.20616	0.20603	0.20596
0.27145	0.27240	0.29404	0.29175	0.29174
0.50000	0.50000	0.50000	0.50000	0.50000
0.75089	0.75267	0.85000	0.35026	0.35013
0.78468	0.78744	0.85000	0.49598	0.49595
0.85000	0.85000	0.85000	0.85000	0.85000
0.27665	0.27731	0.31317	0.24564	0.24555
0.32579	0.32694	0.35291	0.31338	0.31337
0.50000	0.50000	0.50000	0.50000	0.50000
0.88340	0.88549	0.24739	0.24724	0.24715
0.92316	0.92640	0.35285	0.35010	0.35008
1.00000	1.00000	0.60000	0.60000	0.60000
0.36420	0.03651	0.04123	0.04121	0.04119
0.05429	0.05448	0.05881	0.05835	0.05835
0.10000	0.10000	0.10000	0.10000	0.10000
0.30961	0.31034	0.35047	0.41759	0.41744
0.46146	0.46308	0.49987	0.53276	0.53272
0.85000	0.85000	0.85000	0.85000	0.85000
0.00000	0.00000	0.00000	0.15000	0.20000
2.65019	2.65648	3.00000	3.00000	3.00000
2.76947	2.77919	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
1.14098	1.14368	1.29157	1.29077	1.29031
1.34041	1.34512	1.45199	1.44068	1.44061
2.00000	2.00000	2.00000	2.00000	2.00000
0.67914	0.68075	0.76878	0.76831	0.76803
0.79321	0.79600	0.85924	0.85255	0.85250
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

	2012	2011	2010	2009	2008
2010 Mahoning County Library					
Residential/Agricultural Real	\$1.80000	\$1.80000	\$0.00000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	1.77958	1.80000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.80000	1.80000	0.00000	0.00000	0.00000
<hr/>					
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$9.20755	\$9.02451	\$6.89080	\$6.89177	\$6.90316
Commercial/Industrial and Public Utility Real	9.51921	9.62844	7.75066	7.74791	7.75391
General Business and Public Utility Personal	11.60000	11.60000	9.80000	9.80000	9.80000
<hr/>					
Total Millage by type of Property					
Residential/Agricultural Real	\$11.30755	\$11.12451	\$8.99080	\$8.99177	\$9.00316
Commercial/Industrial and Public Utility Real	11.61921	11.72844	9.85066	9.84791	9.85391
General Business and Public Utility Personal	13.70000	13.70000	11.90000	11.90000	11.90000
<hr/>					
Total Weighted Average Tax Rate	\$11.47871	\$11.35746	\$9.37089	\$9.29600	\$9.43177
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Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	9.70000	5.93761	5.63407	5.63287	5.62869
Commercial/Industrial and Public Utility Real	9.70000	6.47829	6.17356	6.16830	6.18418
General Business and Public Utility Personal	9.70000	6.50000	6.20000	6.20000	6.20000
Canfield					
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	6.80000	4.00000	4.78398	4.78688	4.07137
Commercial/Industrial and Public Utility Real	6.80000	3.79459	4.79794	4.80000	4.23487
General Business and Public Utility Personal	6.80000	6.80000	4.80000	4.80000	4.30000
Salem					
Residential/Agricultural Real	4.18267	4.17656	4.14620	4.14412	4.14322
Commercial/Industrial and Public Utility Real	4.26410	4.26107	4.28851	4.34529	4.35368
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000	4.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2007	2006	2005	2004	2003
\$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
\$7.23719	\$6.92580	\$7.06880	\$6.71706	\$6.76577
7.72393	7.75103	7.71971	7.48555	7.53532
9.80000	9.80000	9.40000	9.55000	9.60000
\$9.33719	\$9.02580	\$9.16880	\$8.81706	\$8.86577
9.82393	9.85103	9.81971	9.58555	9.63532
11.90000	11.90000	11.50000	11.65000	11.70000
\$9.44120	\$9.54073	\$9.36195	\$9.41696	\$9.41171
\$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
5.61625	5.61657	6.20000	6.20000	3.20000
6.17582	6.18242	6.20000	6.20000	3.20000
6.20000	6.20000	6.20000	6.20000	3.20000
3.00000	3.00000	3.00000	3.80000	3.90000
3.00000	3.00000	3.00000	3.80000	3.90000
3.00000	3.00000	3.00000	3.80000	3.90000
4.13879	4.14849	4.19657	5.65021	4.15001
4.23405	4.23310	4.22421	5.73341	4.23341
4.30000	4.30000	4.30000	5.80000	4.30000
4.23677	4.23624	3.41828	3.47321	0.87281
4.44461	4.45512	3.68565	3.76909	1.16254
4.60000	4.60000	4.10000	4.10000	1.50000
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

	2012	2011	2010	2009	2008
Villages					
Beloit					
Residential/Agricultural Real	\$22.77532	\$16.22966	\$18.65110	\$12.64935	\$12.65258
Commercial/Industrial and Public Utility Real	22.79856	16.18314	18.70331	12.71107	12.71107
General Business and Public Utility Personal	23.50000	17.11000	22.00000	16.00000	16.00000
Craig Beach					
Residential/Agricultural Real	6.90260	6.85700	6.78921	6.76080	6.75626
Commercial/Industrial and Public Utility Real	7.06173	7.57415	7.57415	7.57415	7.62268
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.98747	5.12311	5.12073	5.12078	5.12162
Commercial/Industrial and Public Utility Real	5.86506	6.01102	5.91200	5.91200	5.91344
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	15.37599	13.34248	13.36183	13.36222	12.86467
Commercial/Industrial and Public Utility Real	15.15872	13.34020	13.34020	13.34287	12.99101
General Business and Public Utility Personal	15.40000	13.40000	13.40000	13.40000	13.40000
Poland					
Residential/Agricultural Real	8.38399	8.24238	8.22793	8.22123	8.21463
Commercial/Industrial and Public Utility Real	8.17840	8.05259	8.05259	8.05079	7.80168
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	8.60000
Sebring					
Residential/Agricultural Real	7.23569	6.88452	6.88413	6.88293	6.88601
Commercial/Industrial and Public Utility Real	7.90322	7.99050	7.99048	7.99049	7.99047
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	11.84127	11.88548	11.78994	11.83599	11.83453
Commercial/Industrial and Public Utility Real	14.39533	13.98936	14.18844	14.18512	14.18512
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	12.28578	11.28373	11.27543	11.28050	11.28330
Commercial/Industrial and Public Utility Real	13.21968	12.88706	12.88029	12.86161	12.81780
General Business and Public Utility Personal	18.60000	18.10000	18.10000	18.10000	18.10000
Beaver					
Residential/Agricultural Real	13.34687	13.41501	13.39495	13.39483	13.47915
Commercial/Industrial and Public Utility Real	13.84130	13.75981	13.80410	13.86359	13.85152
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	7.19785	7.18927	5.18898	5.19124	5.20239
Commercial/Industrial and Public Utility Real	7.08961	7.46857	5.46857	5.46857	5.46832
General Business and Public Utility Personal	7.80000	7.80000	5.80000	5.80000	5.80000

2007	2006	2005	2004	2003
\$10.78918	\$10.78926	\$14.51225	\$14.51225	\$11.54070
10.74050	10.74050	14.77047	14.77047	11.69939
16.00000	16.00000	16.00000	16.00000	16.00000
6.74979	6.75674	8.20000	6.70000	6.70000
7.62140	7.62140	8.20000	6.70000	6.70000
8.20000	8.20000	8.20000	6.70000	6.70000
5.12259	5.12268	5.52903	5.51580	5.51580
5.91180	5.86028	6.17757	6.16770	6.16770
8.00000	8.00000	8.00000	8.00000	8.00000
12.89284	11.19985	12.40000	12.40000	10.84095
13.08049	11.64116	12.40000	12.40000	10.98055
13.40000	12.40000	12.40000	12.40000	11.40000
7.19559	7.19164	7.60000	7.60000	7.29456
6.88809	6.89673	7.60000	7.60000	7.20160
7.60000	7.60000	7.60000	7.60000	7.60000
6.88859	5.88957	7.49593	7.49481	7.49481
7.89382	6.94082	7.82684	7.82684	7.82684
8.40000	7.40000	8.40000	8.40000	8.40000
12.17214	12.17231	12.77363	13.81860	10.81860
14.05021	14.05021	14.61985	14.45465	11.45465
19.70000	19.70000	19.70000	19.70000	16.70000
11.29911	9.67732	10.70355	10.70223	10.70176
12.70388	11.42883	12.69699	12.64964	12.64950
18.10000	18.10000	18.10000	18.10000	18.10000
13.49282	10.75450	12.04113	12.03971	12.03971
13.64844	10.80416	12.16250	12.11738	12.11738
18.30000	15.40000	15.40000	15.40000	15.40000
5.21470	5.22048	5.80000	5.88356	5.88311
5.48140	5.48140	5.80000	6.65896	6.65896
5.80000	5.80000	5.80000	7.50000	7.50000

(continued)

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

	2012	2011	2010	2009	2008
Boardman					
Residential/Agricultural Real	\$15.35353	\$10.78226	\$10.77538	\$10.77261	\$8.57374
Commercial/Industrial and Public Utility Real	14.85547	11.41811	11.37645	11.36505	9.17403
General Business and Public Utility Personal	21.10000	17.25000	17.25000	17.25000	15.05000
Canfield					
Residential/Agricultural Real	2.70080	2.69922	2.69918	2.69914	2.69937
Commercial/Industrial and Public Utility Real	2.71744	2.71529	2.71448	2.71467	2.71512
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	10.99029	10.71219	10.70960	10.68867	10.69911
Commercial/Industrial and Public Utility Real	11.74445	11.89976	11.76286	11.74711	11.67530
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000	19.50000
Ellsworth					
Residential/Agricultural Real	4.06401	4.07758	4.07677	4.07804	4.07161
Commercial/Industrial and Public Utility Real	4.24973	4.28022	4.28022	4.28022	4.28022
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.76619	1.75603	1.74900	1.75004	1.75608
Commercial/Industrial and Public Utility Real	1.85873	1.85419	1.93895	1.94027	1.92888
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.86233	10.87455	10.87646	10.88350	10.57603
Commercial/Industrial and Public Utility Real	11.00000	10.94486	10.94060	10.94060	10.77591
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.08727	9.15527	9.15194	6.93421	6.96501
Commercial/Industrial and Public Utility Real	9.61232	9.55859	7.45857	7.45857	7.43636
General Business and Public Utility Personal	10.40000	10.40000	10.40000	8.60000	8.60000
Jackson					
Residential/Agricultural Real	8.94690	8.85728	7.95553	8.05360	8.05632
Commercial/Industrial and Public Utility Real	8.76524	8.94999	7.93404	7.92076	7.94185
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.06655	8.55912	8.55806	8.55405	5.53773
Commercial/Industrial and Public Utility Real	8.41300	8.69159	8.69825	9.05346	6.62364
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
Poland					
Residential/Agricultural Real	5.04490	4.91971	4.91748	4.91725	4.92231
Commercial/Industrial and Public Utility Real	5.74470	5.71273	5.76431	5.76562	5.76647
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2007	2006	2005	2004	2003
\$8.56668	\$8.56697	\$9.07231	\$9.06769	\$9.06392
9.17298	9.17310	9.61250	9.58098	9.58098
15.05000	15.05000	15.05000	15.05000	15.05000
2.69959	2.69979	2.70449	2.70442	2.70440
2.71549	2.71720	2.72235	2.72228	2.72228
2.75000	2.75000	2.75000	2.75000	2.75000
10.66416	10.66157	13.55271	13.54156	13.54102
11.56002	11.78045	12.37716	12.37716	12.37716
19.50000	19.50000	19.50000	19.50000	19.50000
4.83570	4.09293	4.41923	4.41832	4.41921
4.30365	4.30444	4.51098	4.51098	4.51098
4.70000	4.70000	4.70000	4.70000	4.70000
1.84464	1.85372	1.88314	2.00000	2.00000
1.92803	1.94113	1.93327	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000
10.58008	9.18288	10.59539	10.59516	10.59460
10.76333	9.79515	10.66283	10.66303	10.66303
11.00000	11.00000	11.00000	11.00000	11.00000
6.96837	6.98889	5.38891	5.38884	5.38865
7.43680	7.44689	5.69683	5.69683	5.69683
8.60000	8.60000	6.50000	6.50000	6.50000
8.06402	5.32188	5.88177	5.88127	5.86572
7.95872	5.56940	5.75886	5.75886	5.75886
8.95000	8.95000	8.95000	8.95000	8.95000
5.52080	5.53095	7.13220	7.13063	7.13092
6.60708	6.63634	6.93475	6.92488	6.92488
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.20000	0.00000
0.02000	0.20000	0.20000	0.20000	0.00000
0.02000	0.20000	0.20000	0.20000	0.00000
4.92566	4.94329	5.23122	5.22868	5.22668
5.71088	5.70837	6.13822	6.13822	6.13822
9.00000	9.00000	9.00000	9.00000	9.00000

(continued)

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

	2012	2011	2010	2009	2008
Smith					
Residential/Agricultural Real	\$7.13724	\$6.93969	\$6.94035	\$6.94354	\$6.96023
Commercial/Industrial and Public Utility Real	9.76578	9.69116	9.69221	9.71438	9.67050
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	10.44884	10.60787	10.65041	9.18572	10.20157
Commercial/Industrial and Public Utility Real	10.93081	11.43036	11.14661	9.67107	10.65406
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	16.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.93884	0.91333	0.56842	0.56823	0.56829
Commercial/Industrial and Public Utility Real	0.91783	0.94526	0.59359	0.59291	0.59341
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	3.78482	3.70212	3.69958	3.69751	3.70914
Commercial/Industrial and Public Utility Real	3.68231	3.68621	3.55961	3.56819	3.69625
General Business and Public Utility Personal	4.67000	4.67000	4.67000	4.67000	4.67000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.65740	1.54323	1.54178	1.54200	1.54455
Commercial/Industrial and Public Utility Real	1.61881	1.63738	1.62111	1.62054	1.62179
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	2.74466	1.67630	1.67446	1.67399	1.67609
Commercial/Industrial and Public Utility Real	2.84693	1.81740	1.83165	1.83170	1.79053
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000	2.80000
Western Reserve Transit Authority					
Residential/Agricultural Real	0.00000	0.00000	0.00000	3.63759	3.63456
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	4.43966	4.42477
General Business and Public Utility Personal	0.00000	0.00000	0.00000	5.00000	5.00000
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.10000	2.00100	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.10000	2.01838	2.00330	2.00431	2.00781
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	33.55584	33.30340	33.65598	32.66194	30.65284
Commercial/Industrial and Public Utility Real	36.44059	35.67334	35.77899	35.21895	31.43349
General Business and Public Utility Personal	60.60000	60.40000	60.80000	60.70000	58.70000
Austintown Local					
Residential/Agricultural Real	35.52546	33.72260	30.80382	30.81508	30.62152
Commercial/Industrial and Public Utility Real	39.43338	39.63453	36.71238	36.64809	36.29782
General Business and Public Utility Personal	60.60000	60.40000	57.50000	57.50000	57.30000

2007	2006	2005	2004	2003
\$6.98235	\$6.98653	\$8.88769	\$8.88769	\$8.88811
9.71092	9.72494	10.43769	10.43769	10.43769
12.80000	12.80000	12.80000	12.80000	12.80000
10.29560	10.32529	9.63520	9.63392	9.63214
10.43372	10.90135	9.95117	9.95117	9.95117
16.40000	16.40000	14.40000	14.40000	14.40000
0.56774	0.56777	0.60705	0.60669	0.60640
0.59333	0.59334	0.62607	0.62372	0.62372
1.00000	1.00000	1.00000	1.00000	1.00000
3.72276	2.21265	2.36797	2.36685	2.36656
3.72549	2.25925	2.47906	2.47832	2.47832
4.67000	3.15000	3.15000	3.15000	3.15000
1.54595	1.54961	1.75000	1.75000	1.75000
1.61552	1.62119	1.75000	1.75000	1.75000
1.75000	1.75000	1.75000	1.75000	1.75000
1.67669	1.68497	1.84636	1.84487	1.84342
1.78973	1.79068	2.03054	2.03054	2.03054
2.80000	2.80000	2.80000	2.80000	2.80000
3.63011	3.62916	3.96078	3.95723	3.95635
4.40778	1.40858	4.52984	4.42193	4.42193
5.00000	5.00000	5.00000	5.00000	5.00000
2.00000	2.00000	2.00085	2.00387	2.00324
2.00000	2.00000	2.04402	2.03781	2.03770
2.10000	2.10000	2.10000	2.10000	2.10000
29.51202	32.26557	33.47760	26.07709	26.86547
29.36085	41.88222	43.04137	35.73940	38.33215
57.60000	60.30000	61.50000	54.10000	54.40000
30.75754	30.90495	33.59637	33.59238	30.69096
36.07623	36.33704	39.76469	39.62196	36.72154
57.40000	57.50000	57.50000	57.50000	54.60000

(continued)

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

	2012	2011	2010	2009	2008
Boardman Local					
Residential/Agricultural Real	\$34.91210	\$32.16046	\$32.13118	\$32.11773	\$32.12779
Commercial/Industrial and Public Utility Real	34.84360	35.39078	35.24222	35.22561	35.31267
General Business and Public Utility Personal	54.25000	53.95000	53.95000	53.95000	53.95000
Campbell City					
Residential/Agricultural Real	40.61907	35.79206	36.76894	36.76122	36.73393
Commercial/Industrial and Public Utility Real	38.38981	36.82576	37.79910	37.76946	37.85902
General Business and Public Utility Personal	40.70000	39.45000	40.45000	40.45000	40.45000
Canfield Local					
Residential/Agricultural Real	32.35032	33.06431	32.88616	32.87574	32.95433
Commercial/Industrial and Public Utility Real	31.86585	33.49962	32.51091	32.56466	33.36199
General Business and Public Utility Personal	55.00000	56.60000	56.60000	56.60000	56.60000
Columbiana Local					
Residential/Agricultural Real	24.85162	25.69285	25.50000	25.50002	25.50001
Commercial/Industrial and Public Utility Real	24.60002	25.50020	25.67612	25.69803	25.53064
General Business and Public Utility Personal	33.50000	34.40000	34.40000	34.40000	34.40000
Hubbard Local					
Residential/Agricultural Real	38.45930	36.21122	37.09909	37.07610	36.68064
Commercial/Industrial and Public Utility Real	42.32518	41.64287	42.44615	41.93289	41.32861
General Business and Public Utility Personal	59.10000	57.95000	58.90000	58.85000	58.45000
Jackson Milton Local					
Residential/Agricultural Real	33.40097	33.45738	33.51406	33.55729	33.55559
Commercial/Industrial and Public Utility Real	33.45868	33.66809	33.56785	33.57077	33.57229
General Business and Public Utility Personal	45.55000	45.55000	45.65000	45.65000	45.65000
Leetonia Local					
Residential/Agricultural Real	33.79004	33.19062	33.18734	33.18753	31.17794
Commercial/Industrial and Public Utility Real	33.82545	33.22289	33.25853	33.25883	31.24855
General Business and Public Utility Personal	33.91000	33.31000	33.31000	33.31000	33.80000
Lowellville Local					
Residential/Agricultural Real	27.27169	27.62487	27.59771	27.60366	27.63814
Commercial/Industrial and Public Utility Real	37.07299	38.35541	37.38706	37.37953	37.39350
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	35.45433	35.62209	35.60390	35.59875	35.61292
Commercial/Industrial and Public Utility Real	35.00119	35.99584	35.93609	35.88326	35.59715
General Business and Public Utility Personal	47.40000	48.30000	48.30000	48.30000	48.30000
Sebring Local					
Residential/Agricultural Real	28.05521	26.06622	26.06456	26.05944	26.06091
Commercial/Industrial and Public Utility Real	41.95984	42.38815	42.38804	42.38804	42.38793
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	38.28998	38.31471	38.39510	38.49530	38.59873
Commercial/Industrial and Public Utility Real	38.28360	38.47210	38.38470	38.94858	39.00562
General Business and Public Utility Personal	57.10000	57.10000	57.20000	57.30000	57.40000

2007	2006	2005	2004	2003
\$31.95803	\$32.02342	\$33.95307	\$33.93684	\$28.02429
35.15911	35.21690	37.13738	37.03440	31.13440
53.80000	53.85000	53.90000	53.90000	48.00000
37.30267	38.20272	38.57105	38.56392	37.86392
38.46184	39.39909	39.65558	39.10040	38.40040
41.10000	42.00000	42.15000	42.15000	41.45000
33.11867	33.27418	34.41837	34.40366	34.44997
33.64388	34.07765	35.90382	35.89268	35.94268
56.70000	56.80000	56.20000	56.20000	56.25000
25.63001	25.63001	25.63001	25.69321	25.68836
25.64211	25.63002	25.63002	25.87113	25.87113
34.53000	34.53000	34.53000	34.53000	34.53000
37.06969	31.25001	34.18680	34.20648	34.25636
41.41796	35.30882	39.71054	39.65391	39.90317
58.85000	53.05000	54.20000	54.20000	54.25000
33.86421	31.61509	31.81799	31.81235	31.79096
33.92300	31.67492	31.91951	31.89672	31.89672
46.00000	47.60000	47.65000	47.65000	47.65000
31.41111	29.86152	29.86483	31.57698	31.55351
32.02825	30.47832	30.73801	33.57401	33.57401
43.00600	41.45600	41.45600	42.05600	42.05600
27.66980	27.77605	31.93766	31.88457	31.88457
36.95493	36.35030	40.12100	40.01761	40.01761
61.50000	61.50000	61.50000	61.50000	61.50000
35.77130	36.27312	36.48529	36.47227	29.75895
35.77101	36.27121	36.56410	36.52714	29.82714
48.90000	49.40000	49.50000	49.50000	42.80000
26.06208	26.06224	31.28374	31.26865	31.26865
41.64198	41.96074	43.34496	43.34496	43.34496
59.30000	59.30000	59.30000	59.30000	59.30000
30.95003	36.45002	37.94625	32.26829	32.36778
30.95002	36.45001	38.15324	32.36447	32.46447
49.75000	55.25000	56.65000	51.45000	51.55000

(continued)

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

	2012	2011	2010	2009	2008
Springfield Local					
Residential/Agricultural Real	\$23.00002	\$21.00001	\$23.40002	\$23.40002	\$23.75002
Commercial/Industrial and Public Utility Real	23.00002	22.28082	24.06364	23.90272	24.09552
General Business and Public Utility Personal	33.50000	33.50000	35.90000	35.90000	36.25000
Struthers City					
Residential/Agricultural Real	39.34130	37.43349	37.41311	37.40719	37.40408
Commercial/Industrial and Public Utility Real	49.04673	48.81571	48.67761	48.68232	48.82731
General Business and Public Utility Personal	64.70000	64.70000	64.70000	64.70000	64.70000
Weathersfield Local					
Residential/Agricultural Real	31.86830	30.68784	30.70707	30.65144	29.72748
Commercial/Industrial and Public Utility Real	37.07968	36.20919	36.25075	36.41787	35.44272
General Business and Public Utility Personal	55.55000	55.15000	55.20000	55.15000	54.20000
West Branch Local					
Residential/Agricultural Real	23.21590	23.08321	23.08462	23.08421	23.58549
Commercial/Industrial and Public Utility Real	23.39298	23.12249	23.12943	23.12947	23.63020
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000	33.70000
Western Reserve Local					
Residential/Agricultural Real	38.93007	40.53684	40.56153	40.53243	32.93285
Commercial/Industrial and Public Utility Real	39.06541	40.69840	40.69840	40.69840	33.09766
General Business and Public Utility Personal	52.80000	54.40000	54.40000	54.40000	46.80000
Youngstown City					
Residential/Agricultural Real	53.15291	44.67962	44.61049	44.58543	35.06321
Commercial/Industrial and Public Utility Real	59.48434	56.21043	55.46919	55.31420	45.68532
General Business and Public Utility Personal	62.50000	60.50000	60.50000	60.50000	51.00000

(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

2007	2006	2005	2004	2003
\$23.75001	\$24.50000	\$24.78710	\$24.78380	\$24.77865
23.75002	24.50002	24.82443	24.82443	24.77577
36.25000	37.00000	37.00000	37.00000	37.00000
37.64580	30.84855	36.73533	37.73470	38.27295
48.56845	41.67399	46.41766	47.33117	48.20225
64.90000	58.00000	59.90000	60.90000	62.20000
31.00430	31.40001	32.85996	27.96598	27.86303
36.86436	37.15215	39.31373	34.50037	34.40037
55.50000	55.90000	55.90000	51.00000	50.90000
23.85045	24.25306	24.30971	24.38509	24.39784
23.87963	24.28457	24.32928	24.34974	24.35066
33.95000	34.35000	34.35000	34.35000	34.35000
33.28998	33.64492	35.02979	29.41927	29.41890
33.46228	33.81266	35.03042	29.43042	29.43042
47.15000	47.50000	48.55000	42.95000	42.95000
35.02468	35.01774	37.79512	37.76945	37.76342
45.54507	45.57144	46.62996	45.73964	45.73964
51.00000	51.00000	51.00000	51.00000	51.00000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)
2012	\$44,871,888	\$42,684,022	95.12 %	\$1,765,397	\$44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390
2005	33,108,931	32,277,064	97.49	1,334,514	33,611,578
2004	31,589,718	29,953,366	94.82	1,640,387	31,593,753
2003	31,194,850	29,776,282	95.45	1,684,827	31,461,109

- (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.

Note: The County does not maintain delinquency information by tax year.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.06 %	\$6,573,315	14.65 %
97.01	8,090,633	17.63
96.89	5,653,012	14.77
97.12	4,777,831	12.61
98.13	3,929,325	10.51
97.82	3,209,925	8.60
100.42	2,863,997	7.84
101.52	2,505,669	7.57
100.01	2,822,575	8.94
100.85	5,698,381	18.27

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections
2012	\$0	\$0	0.00 %	\$51,448	\$51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891
2005	3,895,982	3,636,145	93.33	388,400	4,024,545
2004	3,737,056	3,465,526	92.73	178,364	3,643,890
2003	3,804,982	3,679,985	96.71	316,017	3,996,002

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County does not maintain delinquency information by tax year.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
0.00 %	\$1,731,720	0.00 %
0.00	1,815,135	0.00
117.77	1,613,572	2302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57
100.28	1,724,464	56.68
103.30	1,598,069	41.02
97.51	1,723,136	46.11
105.02	1,522,191	40.01

Mahoning County, Ohio
Principal Real Property Taxpayers
 2012 and 2003

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital LTD. Partnership	\$15,993,690	0.43 %
GS Boardman LLC	10,846,500	0.29
WP Boardman Associates LP	8,868,870	0.24
Cope Methodist Home	5,998,460	0.16
Cocca Development LTD	5,420,520	0.14
WAOP Properties LLC	5,327,950	0.13
Jackson Acquisition Corporation	4,354,410	0.12
Central Park West LTD	4,007,470	0.11
Brandywine Apartments	4,007,370	0.11
Toys R Us	3,952,010	0.10
Total	\$68,777,250	1.83 %
Total Real Property Assessed Valuation	\$3,748,220,150	

Taxpayer	2003	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America Prison	\$23,699,210	0.74 %
DeBartolo Capital Partnership	15,901,810	0.50
GS Boardman LLC	10,583,450	0.33
P & S Equities Inc.	6,169,770	0.19
Simon Capital LTD. Partnership	5,011,770	0.16
Jackson Acquisition Corporation	4,684,650	0.15
Cope Methodist Home	4,319,050	0.13
Brandywine Apartments	3,891,160	0.12
Equity Industrial Partner	3,724,700	0.12
Handel and Monus	3,597,220	0.10
Total	\$81,582,790	2.54 %
Total Real Property Assessed Valuation	\$3,207,540,010	

NOTE: Property Assessed at 35% of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2012 and 2003

Taxpayer	2012	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$115,836,860	70.83 %
East Ohio Gas	19,477,840	11.91
American Transmissions Systems, Inc.	16,483,060	10.08
Total	\$151,797,760	92.82 %
Total Public Utility Assessed Valuation	\$163,538,490	
	2003	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$72,640,370	38.79 %
Ohio Bell Telephone Company	33,249,890	17.76
American Transmissions Systems, Inc.	19,852,380	10.60
East Ohio Gas	14,321,730	7.65
Consumers Ohio Water Company	12,350,060	6.60
Sygnnet Communications	8,355,370	4.46
Qwest Communications	4,128,360	2.20
Norfolk Southern Combined Railroad	3,717,660	2.00
Youngstown-Warren MSA	3,408,290	1.83
CSX Transportation, Inc.	2,158,000	1.14
Total	\$174,182,110	93.03 %
Total Public Utility Assessed Valuation	\$187,241,590	

Source: Mahoning County Auditor

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

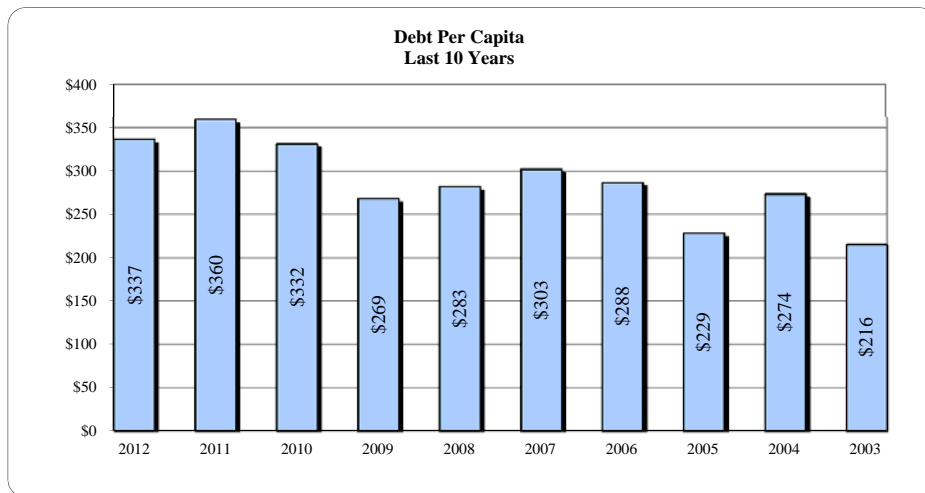
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2012	\$46,867,363	\$230,790	\$0	\$205,820	\$614,653	\$577,955	\$22,961,805	\$1,317,660
2011	50,306,145	273,056	0	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	0	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	0	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	0	400,490	1,159,899	0	14,049,000	1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	0	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	0	0	7,650,000	150,963
2004	40,482,438	1,806,400	0	0	0	0	8,065,000	150,963
2003	26,029,840	1,052,363	0	0	0	0	8,460,000	292,382

(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)
\$59,999	\$3,561,283	\$3,659,494	\$0	\$80,056,822	0.83%	\$337
69,943	4,359,384	3,559,849	0	85,644,914	0.87	360
79,737	5,313,199	3,838,390	0	79,262,140	0.84	332
89,231	7,038,185	3,237,628	4,603,433	64,609,266	0.74	269
238,925	8,799,582	2,301,646	4,737,258	67,932,865	0.80	283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288
944,937	13,576,505	1,936,496	0	58,140,389	1.10	229
944,937	13,576,505	1,936,496	0	66,962,739	1.32	274
1,405,177	14,984,905	2,092,915	0	54,317,582	1.04	216



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

	2012		2011	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$3,942,280,100	\$3,942,280,100	\$3,911,758,640	\$3,911,758,640
Debt Limitation	97,057,003	39,422,801	96,293,966	39,117,586
Total Outstanding Debt:				
General Obligation Bonds	44,991,629	44,991,629	53,731,253	53,731,253
Special Assessment Bonds	58,878	58,878	68,746	68,746
Revenue Bonds	32,792,718	32,792,718	23,926,120	23,926,120
OWDA Loans	3,545,299	3,545,299	4,343,399	4,343,399
OPWC Loans	7,062,733	7,062,733	4,178,140	4,178,140
Department of Development Loan	205,820	205,820	252,941	252,941
Long-Term Note	230,790	230,790	273,056	273,056
Notes	1,530,000	1,530,000	5,915,000	5,915,000
Total	90,417,867	90,417,867	92,688,655	92,688,655
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,993,579	3,993,579	4,690,882	4,690,882
Road and Bridge Improvements	5,112,543	5,112,543	6,522,179	6,522,179
Water System Improvement	1,315,000	1,315,000	1,350,000	1,350,000
Sewer	41,470	41,470	43,235	43,235
Health Benefits	3,940,000	3,940,000	0	0
Hazardous Waste Transfer	375,000	375,000	415,000	415,000
Special Assessment Bonds	17,408	17,408	25,512	25,512
Revenue Bonds	33,002,754	33,002,754	23,926,120	23,926,120
OWDA Loans	3,545,299	3,545,299	4,343,399	4,343,399
OPWC Loans	7,062,733	7,062,733	4,178,140	4,178,140
Department of Development Loan	210,036	210,036	252,941	252,941
Notes	1,020,000	1,020,000	5,915,000	5,915,000
Amount Available in Debt Service Fund	3,224,469	3,224,469	95,486	95,486
Totals	62,860,291	62,860,291	51,757,894	51,757,894
Net Debt	27,557,576	27,557,576	40,930,761	40,930,761
Total Legal Debt Margin	\$69,499,427	\$11,865,225	\$55,363,205	(\$1,813,175)
Legal Debt Margin as a Percentage of the Debt Limit	71.61%	30.10%	57.49%	-4.64%

(1) Information prior to 2004 is not available

(2) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	91,057,003	90,293,966
	\$97,057,003	\$96,293,966

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

Source: Mahoning County Auditor

2010		2009	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$4,131,667,780	\$4,131,667,780	\$4,126,239,240	\$4,126,239,240
101,791,695	41,316,678	101,655,981	41,262,392
43,807,535	43,807,535	32,302,113	32,302,113
78,465	78,465	87,884	87,884
24,886,800	24,886,800	15,978,200	15,978,200
5,183,633	5,183,633	7,038,185	7,038,185
4,226,437	4,226,437	3,674,183	3,674,183
303,529	303,529	354,117	354,117
314,109	314,109	353,987	353,987
12,200,000	12,200,000	19,119,000	19,119,000
<u>91,000,508</u>	<u>91,000,508</u>	<u>78,907,669</u>	<u>78,907,669</u>
4,041,756	4,041,756	4,540,560	4,540,560
4,532,324	4,532,324	4,854,521	4,854,521
1,385,000	1,385,000	1,290,000	1,290,000
45,000	45,000	0	0
0	0	0	0
455,000	455,000	0	0
33,465	33,465	87,884	87,884
24,886,800	24,886,800	15,978,200	15,978,200
5,183,633	5,183,633	7,038,185	7,038,185
4,226,437	4,226,437	3,674,183	3,674,183
303,529	303,529	354,117	354,117
12,200,000	12,200,000	11,998,000	11,998,000
935	935	775,637	775,637
<u>57,293,879</u>	<u>57,293,879</u>	<u>50,591,287</u>	<u>50,591,287</u>
<u>33,706,629</u>	<u>33,706,629</u>	<u>28,316,382</u>	<u>28,316,382</u>
<u>\$68,085,066</u>	<u>\$7,610,049</u>	<u>\$73,339,599</u>	<u>\$12,946,010</u>
66.89%	18.42%	72.14%	31.37%
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	<u>95,791,695</u>		<u>95,655,981</u>
	<u>\$101,791,695</u>		<u>\$101,655,981</u>

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

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

(1) Information prior to 2004 is not available

(2) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	95,008,842	95,253,494
	\$101,008,842	\$101,253,494

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

(continued)

Source: Mahoning County Auditor

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

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2012	237,270	\$10,895,039,622	\$46,867,363	\$1,317,660	\$48,185,023	0.44%	\$203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13
2007	240,420	12,037,011,940	34,884,179	3,046	34,887,225	0.29	145.11
2006	251,026	12,006,904,759	40,100,148	4,504	40,104,652	0.33	159.76
2005	254,274	11,039,180,011	33,379,098	150,963	33,530,061	0.30	131.87
2004	244,449	10,934,228,666	40,482,438	150,963	40,633,401	0.37	166.22
2003	251,660	10,769,764,603	26,029,840	292,382	26,322,222	0.24	104.59

(1) Includes only general obligation bonds.

Source: 2003 - 2012 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2012

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$46,867,363	100.00%	\$46,867,363
Oakhill Renaissance Loan	205,820	100.00	205,820
Long-term Notes	230,790	100.00	230,790
OPWC Loans	577,955	100.00	577,955
Capital Leases	<u>614,653</u>	100.00	<u>614,653</u>
<i>Total Direct - Mahoning County</i>	<u>48,496,581</u>		<u>48,496,581</u>
Overlapping			
Cities Wholly Within the County	211,000	100.00	211,000
Townships Wholly Within County	830,000	100.00	830,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	134,998,132	100.00	134,998,132
City of Youngstown	28,300,000	98.54	27,886,820
West Branch LSD	6,446,703	50.74	3,271,057
Columbiana Exempted Village LSD	996,333	26.99	268,910
City of Columbiana	5,534,900	20.02	1,108,087
Weathersfield LSD	9,126,718	9.72	887,117
Leetonia Exempted Village LSD	1,879,999	6.82	128,216
Alliance CSD	8,568,007	3.91	335,009
City of Salem	3,153,500	1.15	36,265
Hubbard Exempted Village LSD	16,273,533	0.45	73,231
City of Alliance	<u>3,755,000</u>	0.12	<u>4,506</u>
<i>Total Overlapping</i>	<u>220,353,825</u>		<u>170,318,352</u>
<i>Totals</i>	<u>\$268,850,406</u>		<u>\$218,814,933</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, 2012.

Source: Mahoning County Auditor

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

	2012	2011	2010
Net Available Revenue:			
Gross Revenues	\$21,409,913	\$21,126,159	\$20,813,624
Less: Operating Expenses (2)	17,589,884	16,259,618	15,668,527
Net Available Revenue:	<u>\$3,820,029</u>	<u>\$4,866,541</u>	<u>\$5,145,097</u>
Debt - Revenue Bonds:			
Principal	\$970,700	\$927,280	\$589,370
Interest	739,372	783,876	607,084
Revenue Bond Coverage	<u>2.23</u>	<u>2.23</u>	<u>4.07</u>
Debt Service - OWDA Loans			
Principal	795,265	1,014,778	2,319,239
Interest	142,441	196,275	280,045
OWDA Coverage	<u>4.07</u>	<u>3.15</u>	<u>1.87</u>
Debt Service - OPWC Loans			
Principal	302,110	299,059	269,177
Interest	0	0	0
OPWC Coverage	<u>12.64</u>	<u>12.77</u>	<u>18.08</u>
Total Debt Service:			
Principal	2,068,075	2,241,117	3,177,786
Interest	881,813	980,151	887,129
Total Coverage	<u>1.29</u>	<u>1.19</u>	<u>1.20</u>

(1) Information prior to 2005 is not available.

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

Source: Mahoning County Auditor

2009	2008	2007	2006	2005
\$23,745,476	\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
17,776,645	17,731,883	14,736,754	14,981,457	15,102,895
<u>\$5,968,831</u>	<u>\$5,003,092</u>	<u>\$6,507,782</u>	<u>\$5,503,842</u>	<u>\$4,205,755</u>
\$542,200	\$475,000	\$455,000	\$435,000	\$415,000
516,205	348,699	368,451	391,066	409,949
<u>4.86</u>	<u>6.07</u>	<u>7.90</u>	<u>6.66</u>	<u>5.10</u>
1,761,397	1,673,633	1,590,769	1,512,521	1,408,400
370,432	455,626	536,101	629,925	683,976
<u>2.41</u>	<u>2.35</u>	<u>3.06</u>	<u>2.57</u>	<u>2.01</u>
206,183	177,178	177,178	177,178	177,176
0	0	0	0	0
<u>24.95</u>	<u>28.24</u>	<u>36.73</u>	<u>31.06</u>	<u>23.74</u>
2,509,780	2,325,811	2,222,947	2,124,699	2,000,576
886,637	804,325	904,552	1,020,991	1,093,925
<u>1.51</u>	<u>1.60</u>	<u>2.08</u>	<u>1.75</u>	<u>1.36</u>

Mahoning County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2012	237,270	\$9,626,043,900	\$40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400
2005	254,274	5,292,713,310	20,815	620.6	111,100	8,000
2004	244,449	5,088,205,935	20,815	620.6	109,400	8,300
2003	251,660	5,238,302,900	20,815	620.6	109,800	8,100

Source:

- (1) 2003 - 2012 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%	6.7%	7.8%	\$9,995,720	\$23,561,260	\$33,556,980
	9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
	10.4	9.5	9.4	18,844,350	23,059,970	41,904,320
	13.2	10.6	10.0	27,812,510	32,531,680	60,344,190
	7.1	6.5	7.2	35,580,990	46,857,100	82,438,090
	6.4	5.6	4.6	41,936,800	42,245,390	84,182,190
	6.2	5.4	4.3	45,786,450	21,447,620	67,234,070
	6.7	5.5	4.6	43,556,320	22,916,110	66,472,430
	7.1	5.9	5.1	41,620,400	21,474,530	63,094,930
	6.9	5.7	5.4	38,598,070	17,766,870	56,364,940

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

2012		
Employer	Employees	Percentage of Total County Employment
Humility of Mary Health Partners	3,400	3.30%
Youngstown State University	2,125	2.07
Mahoning County	1,482	1.44
Diocese of Youngstown	1,200	1.17
Infocision Management	1,075	1.04
Windsor House	1,050	1.02
Youngstown City School District	1,050	1.02
AT & T Call Center	1,010	0.98
Austintown Local School District	585	0.55
Boardman Local School District	420	0.43
Total	13,397	13.02%
Total Employment within the County	102,900	

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

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

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

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

Source: Loss Prevention Department

(1) Information prior to 2005 is not available

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

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

Source: Mahoning County Auditor

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

(1) Information prior to 2005 is not available

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

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

Function/Program	2012	2011	2010	2009
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	170,079	182,248	181,759	178,443
Voter Turnout in November	119,171	80,979	87,414	72,667
Percentage of Voter Turnout	70.07%	44.43%	48.09%	40.72%
Recorder				
Deeds Issued	6,542	6,506	7,239	9,070
Mortgages Issued	7,719	6,639	7,209	17,309
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,894	5,123	4,277	4,787
Criminal	1,752	1,795	1,544	1,550
Civil	1,218	1,237	1,365	1,402
Sebring Court				
Traffic	2,004	1,825	2,431	2,275
Criminal	560	526	678	570
Civil	290	352	411	383
Austintown Court				
Traffic	8,834	8,806	8,337	8,842
Criminal	1,359	1,308	1,351	1,361
Civil	1,503	1,510	1,609	1,678
Canfield Court				
Traffic	5,781	4,524	3,998	3,886
Criminal	489	515	477	671
Civil	485	507	536	574
Common Pleas Courts Cases				
Civil	1,326	1,408	4,787	1,426
Criminal	3,899	4,086	1,442	4,923
Divorce	676	745	695	700
Domestic	776	794	777	763
Health Services				
Dog and Kennel				
Dogs Licensed	30,794	28,499	31,327	30,445
Number of Penalties Assessed	2,486	719	1,189	1,133
Kennels	241	81	155	166
Number of Kennel Penalties Assessed	20	15	10	11
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	40,612	41,160	41,160	38,535
Non-Metered Rate	1,100	1,126	1,081	963
Mahoning County Water				
Number of Customers	1,376	1,352	1,400	1,300

Source: Mahoning County Auditor

2008	2007	2006	2005	2004	2003
178,270	169,454	175,894	176,724	195,480	181,121
129,914	52,064	96,027	79,685	131,938	63,368
72.87%	30.72%	54.59%	45.09%	67.49%	34.99%
10,167	10,663	10,968	11,540	12,997	12,689
19,984	21,885	14,742	16,169	34,667	54,436
4,803	4,865	6,098	5,323	4,503	7,372
1,548	1,631	1,841	1,704	1,472	1,626
1,816	1,643	1,384	1,296	1,307	1,189
2,900	4,367	3,820	2,923	2,412	2,491
688	610	608	620	567	545
376	337	303	271	258	241
7,948	7,156	9,074	8,464	7,277	11,213
1,413	1,200	1,244	1,256	1,097	1,035
2,195	2,070	1,650	1,597	1,847	1,782
4,261	4,707	4,558	3,954	4,767	6,812
637	519	489	495	450	465
671	506	462	533	433	493
4,974	4,875	4,977	4,788	4,503	4,688
1,527	1,611	1,446	1,282	1,642	1,639
715	763	826	815	819	836
700	726	760	777	700	728
30,445	29,272	29,046	n/a	n/a	n/a
1,133	1,285	1,745	n/a	n/a	n/a
161	170	181	n/a	n/a	n/a
18	14	6	n/a	n/a	n/a
38,535	41,200	39,130	39,087	39,118	38,500
963	852	870	913	882	807
1,424	1,238	1,259	1,048	1,024	997

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2012

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

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

Higher Education

Youngstown State University
ITT Technical Institute
Malone College

Hospitals

Humility of Mary Health Partners - Located in Youngstown and Boardman
Northside Hospital 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:

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

Public Television Station:

PBS 45/49

Sources:

Mahoning County Auditors Office
Youngstown Warren Regional Chamber



Dave Yost • Auditor of State

MAHONING COUNTY FINANCIAL CONDITION

MAHONING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 13, 2013