



OHIO AUDITOR OF STATE
KEITH FABER



**MAHONING COUNTY
DECEMBER 31, 2019**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the discretely presented component unit and aggregate remaining fund information of Mahoning County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 23, 2020, wherein we noted the financial statements of Mahoning County Land Reutilization Corp., a component unit of the County, was audited by other auditors. We also referred to the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

July 23, 2020

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

Report on Compliance for each Major Federal Program

We have audited Mahoning County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Mahoning County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect 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 our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Mahoning County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 would not necessarily 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.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the discretely presented component unit and aggregate remaining fund information of Mahoning County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 23, 2020, wherein we noted the financial statements of Mahoning County Land Reutilization Corporation, a component unit of the County, was audited by other auditors. We also referred to the financial impact of COVID-19 and the ensuing emergency measures that will impact subsequent periods. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

July 23, 2020

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MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE					
<i>Direct:</i>					
Technical Assistance and Training Grants	10.761				
		25039		1,745	-
Subtotal - Technical Assistance and Training Grants				1,745	-
<i>Passed through the Ohio Department of Education:</i>					
Child Nutrition Cluster:					
School Breakfast Program	10.553		05PU 2019	14,098	-
			05PU 2020	17,186	-
				31,284	-
National School Lunch Program	10.555				
			LLP4 2019	25,981	-
			LLP4 2020	31,100	-
				57,081	-
Subtotal - Child Nutrition Cluster				88,365	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
FAET	10.561		G-1819-11-5771	25,688	-
FAET			G-2021-11-5958	2,931	-
Food Assistance			G-1819-11-5771	1,462,687	-
Food Assistance			G-2021-11-5958	387,017	-
Subtotal - Supplemental Nutrition Assistance Program Cluster				1,878,323	-
Total U.S.Department of Agriculture				\$ 1,968,433	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900				
		21037	OHLHB0610-16	821,875	-
Subtotal - Lead- Based Hazard Control				821,875	-
Continuum of Care Program	14.267				
		22171	OH0507L5E041500	26,743	26,743
		22172	OH0455L5E041805	72,192	72,192
		22170	OH0455L5E041704	65,849	65,849
		24171	OH0555L5E041600	14,092	
		24172	OH0587L5E041700	45,083	
Subtotal - Continuum of Care Program				223,959	164,784
<i>Passed through the Ohio Development Services Agency:</i>					
Community Development Block Grants / State's Program					
	14.228				
		2400B	B-F-18-1BT-1	417,822	-
		24019	B-C-18-1BT-1	87,033	-
Subtotal - Community Development Block Grants / State's Program				504,855	-
HOME Investment Partnerships Program	14.239				
		24059	B-C-18-1BT-2	52,580	-
Total U. S. Department of Housing and Urban Development				\$ 1,603,269	\$ 164,784

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF INTERIOR					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			4,455	-
Total U. S. Department of Interior				\$ 4,455	-
U.S. DEPARTMENT OF JUSTICE					
<i>Direct:</i>					
Equitable Sharing	16.922			\$ 57,802	
Edward Byrne Memorial Justice Assistance Grant Cluster:					
<i>Passed through the City of Youngstown:</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
		27108	18-H3776-OH-DJ	22,118	-
		2710A	17-H2156-OH-DJ	24,107	-
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				46,225	-
<i>Passed through the Ohio Department of Public Safety - Office of Criminal Justice Services</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
		2710N	2017-JG-A02-6807	14,703	-
		2710O	2018-JG-A02-6807	20,000	-
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				34,703	-
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster (16.738/ 16.803/ 16.804)					
	Various			80,928	-
Violence Against Women Formula Grants	16.588				
		26029	2018-WF-VA2-V8213	59,995	-
		29087	2017-WF-VA5-8929A	29,228	-
		29088	2018-WF-VA5-8929	28,546	-
Subtotal - Violence Against Women Formula Grants				117,769	-
<i>Passed through the Ohio Department of Youth Services:</i>					
Juvenile Accountability Block Grants	16.523				
Subtotal - Juvenile Accountability Block Grants				-	
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance	16.575				
		26008	2018-VOCA-109294234	1,426	-
		26009	2019-VOCA-109294234	197,135	-
		26000	2020-VOCA-132923374	48,876	-
Subtotal - Crime Victim Assistance				247,437	-
Total U. S. Department of Justice				\$ 503,935	\$ -

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction Cluster	20.205				
		80052	95446	440,091	-
		80053	80674	28,515	-
		80067	98840	618,467	-
		80068	101920	124,661	-
		80069	99802	745,620	-
		80080	102004	50,224	-
		80083	104607	29,135	-
		80084	101897	94,934	-
		80085	107273	27,219	-
		80087	108424	15,048	-
		80088	104591	44,724	-
		80089	108742	87,977	-
Subtotal - Highway Planning and Construction Cluster				2,306,615	-
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
Highway Safety Cluster:					
State and Community Highway Safety	20.600				
		2704F	STEP-2018-00047	64	-
		2704H	STEP-2019-00014	21,187	-
		2704J	STEP-2020-00014	3,616	-
Subtotal -State and Community Highway Safety				24,867	-
Minimum Penatlites for Repeat Offenders for Driving While Intoxicted	20.608				
		2704E	IDEP-2018-00047	647	-
		2704G	IDEP-2019-00014	24,553	-
		2704I	IDEP-2020-00014	7,256	-
Subtotal - Minimum Penatlites for Repeat Offenders for Driving While Intoxicted				32,456	-
National Priority Safety Programs	20.616				
		27049	DDEP-2019-MCS-00012	6,841	-
		27040	DDEP-2020-MCS-00018	2,266	-
Subtotal - National Priority Safety Programs				9,107	-
Subtotal - Highway Safety Cluster				66,430	-
Total U. S. Department of Transportation				\$ 2,373,045	\$ -
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Cluster:					
Special Education Grants to States	84.027				
		23009	066118-6BSF-2019	25,950	-
		23000	066118-6BSF-2020	17,189	-
Subtotal - Special Education Cluster				43,139	-

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126				
		22158	VRP3 - 2019-2020	91,600	91,600
		22159	VRP3 - 2020-2021	15,119	15,119
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				<u>106,719</u>	<u>106,719</u>
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Special Education - Grants for Infants and Families with Disabilities	84.181		H181A170024/H181A180024	154,382	-
Total U.S. Department of Education				<u>\$ 304,240</u>	<u>\$ 106,719</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Promoting Safe and Stable Families:	93.556				
Caseworker Visits			G-1819-11-5772	7,303	-
Caseworker Visits			G-2021-11-5958	8,550	-
ESAA Preservation			G-1819-11-5772	87,272	-
ESAA Preservation			G-2021-11-5958	42,040	-
ESAA Reunification			G-1819-11-5772	49,520	-
ESAA Reunification			G-2021-11-5958	37,786	-
Post Adoption Special			G-1819-11-5772	74,685	-
Post Adoption Special			G-2021-11-5958	31,905	-
Subtotal - Promoting Safe and Stable Families				<u>339,061</u>	<u>-</u>
Temporary Assistance for Needy Families (Tanf) (Title IV-A) Cluster:	93.558				
TANF Administration			G-1819-11-5771	1,478,550	-
TANF Administration			G-2021-11-5958	251,171	-
TANF CCMEP Regular			G-2021-11-5958	2,931	-
TANF Regular			G-1819-11-5771	2,394,644	400,000
TANF Regular			G-2021-11-5958	605,823	-
TANF Supplemental			G-1819-11-5771	161,094	-
TANF Earn/Collections			G-1819-11-5771	3,922	-
TANF Fraud Awareness			G-1819-11-5771	2,000	-
TANF Connecting the Dots			G-1819-11-5772	1,960	-
TANF Independent Living			G-1819-11-5772	65,113	-
Subtotal - Temporary Assistance for Needy Families Cluster				<u>4,967,208</u>	<u>400,000</u>
Child Support Enforcement (Title IV-D):	93.563				
Federal Child Support / State Match			G-1819-11-5771	1,988,509	-
Federal Child Support / State Match			G-2021-11-5958	564,591	-
Federal Incentives			G-1819-11-5771	373,436	-
Federal Incentives			G-2021-11-5958	159,020	-
Child Support Training			G-1819-11-5771	2,224	-
Child Support Awareness			G-1819-11-5771	900	-
Subtotal - Child Support Enforcement				<u>3,088,680</u>	<u>-</u>
Child Care and Development Block Grant Cluster:	93.575				
Child Care Non-Admin			G-1819-11-5771	383,663	-
Child Care Non-Admin			G-2021-11-5958	129,747	-
Subtotal - Child Care Development Block Grant Cluster				<u>513,410</u>	<u>-</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
Stephanie Tubbs Jones Child Welfare Services	93.645				
IV-B			G-1819-11-5772	120,270	-
IV-B			G-2021-11-5958	140,273	-
IV-B Admin			G-1819-11-5772	12,027	-
IV-B Admin			G-2021-11-5958	18,986	-
Subtotal - Stephanie Tubbs Jones Child Welfare Services				<u>291,556</u>	-
Foster Car (Title IV-E):	93.658				
SSRMS Administrative Allocation			G-1819-11-5772	743,853	-
SSRMS Administrative Allocation			G-2021-11-5958	260,828	-
IV-E Contract Services			G-1819-11-5772	1,956,366	-
IV-E Contract Services			G-2021-11-5958	266,512	-
Subtotal - Foster Care-Title IV-E				<u>3,227,559</u>	-
Adoption Assistance (Title IV-E):	93.659				
IV-E Contract Services			G-1819-11-5772	69,381	-
IV-E Contract Services			G-2021-11-5958	14,759	-
SSRMS Administrative Allocation			G-1819-11-5772	923,664	-
SSRMS Administrative Allocation			G-2021-11-5958	264,915	-
Non-Recurring Adoption			G-1819-11-5772	2,975	-
Non-Recurring Adoption			G-2021-11-5958	875	-
Subtotal - Adoption Assistance				<u>1,276,569</u>	-
Social Services Block Grant (Title XX):	93.667				
Title XX - Base			G-1819-11-5771	699,671	143,555
Title XX - Base			G-2021-11-5958	63,500	-
Title XX - Transfer			G-1819-11-5771	733,404	691,598
Title XX - Transfer			G-2021-11-5958	2,932	-
Subtotal - Social Services Block Grant				<u>1,499,507</u>	<u>835,153</u>
Chaffee Foster Care Independence Program:	93.674				
			G-1819-11-5772	93,385	-
			G-2021-11-5958	61,565	-
Subtotal - Chaffee Foster Care Independence Program				<u>154,950</u>	-
Medicaid Cluster (Title XIX)	93.778				
Medicaid			G-1819-11-5771	2,738,495	-
Medicaid			G-2021-11-5958	948,081	-
Medicaid Child Welfare Related			G-1819-11-5772	16,741	-
Medicaid Child Welfare Related			G-2021-11-5958	18,530	-
Subtotal - Medicaid Cluster				<u>3,721,847</u>	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Social Services Block Grant (Title XX)	93.667				
			Title XX	148,844	-
Medical Assistance Program (Medicaid; Title XIX):	93.778				
Medicaid Administration				755,973	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Projects for Assistance in Transition from Homelessness	93.150				
		22149	PATH FY19	95,520	95,520
		22140	PATH FY20	32,171	32,171
Subtotal - Projects for Assistance in Transition from Homelessness				<u>127,692</u>	<u>127,692</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
Projects of Regional and National Significance	93.243				
		22177	50-10080-CABHI-T-18-161011	-	
		22179	50-10080-CABHI-T-18-161011	-	
Subtotal - Projects of Regional and National Significance				-	-
Social Services Block Grant (Title XX)	93.667				
		22069	TITLE XX FY19	133,129	133,129
		22060	TITLE XX FY20	34,581	34,581
Subtotal - Social Services Block Grant (Title XX)				167,710	167,710
Medical Assistance Program (Title XIX):	93.778				
		2832E	2000524 DIRECT	-	
State Targeted Response to the Opioid Crisis Grants	93.788				
		28329	CURES OPIOD FY19	109,500	109,500
		2832A		8,044	8,044
		2832B		150,000	150,000
		2832C		150,000	150,000
Subtotal - State Targeted Response to the Opioid Crisis Grants				417,544	417,544
Block Grants for Community Mental Health Services	93.958				
		22049	Community Plan B.G. FY 19	127,530	127,530
		22040	Community Plan B.G. FY 20	78,643	78,643
		2204L		67,181	67,181
		2207F		2,200	2,200
Subtotal - Block Grants for Community Mental Health Services				275,554	275,554
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		28028	FED PER CAPITA FY 18	25,159	25,159
		28029	FED PER CAPITA FY 19	384,209	384,209
		28020	FED PER CAPITA FY 20	201,941	201,941
		28139	50-1366-TASC-T-19-9947	123,853	123,853
		28130	50-1366-TASC-T-20-9947	92,890	92,890
		28129	50-1366-WOMENS-T-19-8980	147,438	147,438
		28120	50-1366-WOMENS-T-20-8980	92,148	92,148
		28119	50-10107-WOMENT-T-19-8985	97,939	97,939
		28110	50-10107-WOMENT-T-20-8985	24,485	24,485
		28079	Adolescent Treatment FY19	116,689	116,689
		28080	Adolescent Treatment FY20	37,038	37,038
		28200	Youth Led Prevention FY20	1,915	1,915
		28209	Youth Led Prevention FY19	1,915	1,915
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				1,347,619	1,347,619

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2019 Disbursements	Expenditures to Subrecipients
<i>Passed through the Ohio Secretary of State</i>					
Election Assistance for Individuals with Disabilities	93.617		Mahoning PWTI	-	-
		29074		-	-
Subtotal Election Assistance for Individuals with Disabilities				-	-
Memo Total - All Medical Assistance Programs/Medicaid Cluster	93.778			4,477,820	-
Memo Total - All Social Services Block Grants	93.667			316,554	167,710
Total U. S. Department of Health and Human Services				<u>\$ 22,321,283</u>	<u>\$ 3,571,272</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<i>Passed through the Ohio Emergency Management Agency:</i>					
Emergency Management Performance Grants	97.042				
		24578	EMC-2018-EP-0008-S01	43,455	-
		24579	EMC-2019-EP-00005	29,125	-
Subtotal Emergency Management Performance Grants				72,580	-
<i>Passed through the Ohio Department of Public Safety:</i>					
Pre-Disaster Mitigation	97.047				
		24501		6,293	-
Total U. S. Department of Homeland Security				<u>\$ 78,874</u>	<u>\$ -</u>
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>					
<i>Direct:</i>					
Law Enforcement Services at Berlin Lake	12.U01			36,254	-
TOTAL				<u>\$ 29,193,787</u>	<u>\$ 3,842,775</u>

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County (the County) under programs of the federal County for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – MATCHING REQUIREMENTS

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

NOTE G – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2015 and 2016 Cost Report Medicaid Administrative Claiming (MAC) settlements owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amounts of \$13,356 and \$13,431, respectively. The Cost Report MAC settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods, and the liability was invoiced by the Ohio Department of Developmental Disabilities.

MAHONING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Supplemental Nutrition Assistance Program Cluster Highway Planning and Construction Medicaid Cluster Block Grants for Prevention and Treatment of Substance Abuse	<u>CFDA#</u> 10.561 20.205 93.778 93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 873,789 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Mahoning County, Ohio 2019 Comprehensive Annual Financial Report



**For Fiscal Year Ended
December 31, 2019**



Ralph T. Meacham, CPA
Mahoning County Auditor

Introductory Section



Canfield Village Green
Canfield Village Green

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2019**



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

**Stacy A. Marling
Chief Deputy Auditor**

Prepared by the Mahoning County Auditor's Office

Mahoning County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
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RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — www.mahoningcountyauditor.org

July 23, 2020

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. 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 2019. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

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

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an opinion on the County's financial statements as of December 31, 2019, 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 230,010 making it the 10th most populous of Ohio's 88 counties.

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

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

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

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

Economic Conditions and Employment

Some of the largest private sector employers in the County include: Mercy Health Partners, Youngstown State University, Mahoning County Government, and Youngstown City Schools. Five out of the ten largest employers are government agencies.

The unemployment rate at the end of 2019 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 5.7 percent compared to the State and National averages, which were 4.1 and 3.9 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division's report for the 2012-2022 time periods reflects that most of the job growth will be in healthcare and social assistance occupations, and administrative and waste service occupations. Manufacturing is projected to shrink, while personal and home care aide service jobs are expected to grow at the fastest rate.

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

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees may or may not have the right to strike after 10 days written notice, pursuant to the contract. Altogether, there are 24 bargaining units in the County representing 1,011 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

On December 30, 2019, the Mahoning County Commissioners adopted a resolution approving a five year user charge system for the Mahoning County Metropolitan Sewer District. These user fees are an integral part of the long-term planning for the County with regard to the maintenance and replacement of the wastewater systems. Because Mahoning County receives federal grants and has secured financing through the issuance of bonds, there are various federal regulation codes and bond indenture agreements that obligate the County to set aside funding for the overall maintenance and replacement of all these systems. The User Charge System approved by the Commissioners is designed to not only cover the immediate costs of operating the wastewater systems, but to also provide adequate revenues for the maintenance and replacement of these systems in the future.

Relevant Financial Policies

The County Commissioners passed a resolution on July 26, 2016 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 General Fund Stabilization reserve has reached State maximums as the result of allocations from Casino revenues and Building Regulation Fees. An additional resolution was adopted by the Board of Mahoning County Commissioners on December 12, 2019 allocating the 60 percent of Casino revenues set-aside for the General Fund Stabilization Reserve to the Criminal and Administrative Justice Fund for the purpose of revenue stability in the fund and to build a stabilization reserve. The policy sets forth reserve balance, funding, and uses in both funds. The Commissioners resolved that 40 percent of all casino revenue received by the County will be allocated to the General Fund and will be annually available for appropriations. They also resolved that the Criminal and Administrative Justice Fund be allocated 60 percent of the casino revenue. In the Criminal and Administrative Justice Fund, half of the allocation is set-as-aside for the Stabilization Reserve and half for revenue stabilization in the fund. Once the County's reserve reaches the 15 percent of Criminal and Administrative Justice Fund expenditure threshold, all revenues may be appropriated for current year operations. The stabilization reserve monies in both funds can only be used by a unanimous vote of the current County Commissioners. The General Fund reserve balance was \$6,229,953 in the General Fund and \$1,300,000 in the Criminal and Administrative Justice Fund as of December 31, 2019.

The County Treasurer and the Investment Advisory Committee adopted an investment policy on June 22, 2017. This policy represents a revision of a previously approved policy. 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 2019

- In 2019, Standard & Poor's Global Rating Agency (S&P) affirmed the long-term rating on Mahoning County's existing general obligation (GO) bonds of 'AA-'. This rating allows the County to issue debt without the added cost of bond insurance required in the single 'A' categories. It provides a better position in the market and lowers the initial and long term costs of capital.
- The Board of Mahoning County Commissioners are near the completion of the restoration of the exterior of the historic Mahoning County Courthouse, estimated costs of the complete project is approximately \$6,000,000. This project includes a new roof, terra cotta restoration and replacement, power washing, new lighting, and painting just to name a few.

Major Initiatives

- The Mahoning County Information Technology Department has been busy through 2019 on implementation of major software projects and infrastructure improvements aimed at making Mahoning County technology more accessible to its users, while reducing costs in the near and long term. The County also continues to invest over \$1 million annually on ongoing software support and maintenance for our most critical software packages. Major technology contracts were executed in 2019 with vendors such as Fidlar (Recorders Software), MatrixPointe (Prosecutor's Cloud based Case Management Software), Motorola (County-wide CAD/RMS systems), AT&T (telecom and WAN Connectivity), and Involta, Inc., for off-site server hosting and creation of a private fiber network for Mahoning County Municipalities and Cities, dubbed MYORIS (Mahoning-Youngstown Ohio Regional Information System). The Secretary of State's Security Directive for the Boards of Elections, announced in August of 2019 has required the County to provide major security enhancements and upgrades to existing systems. Capital projects requested by the County in the fall of 2019 included major storage and video systems to support the county's internal video surveillance systems at critical locations like the County Jail, Juvenile Justice Court, County Courthouse, Administration Building, Area Courts, as well as other smaller County Facilities. The County has also started a PC refresh, which will allow standardization of all County domain computers and laptops to run Windows™ 10 Enterprise. Additional capital projects include funding to replace all County owned fiber to the OM4 standard, allowing high-speed connectivity between major locations at a fraction of the cost, as well as, enhancement to the County's Munis™ Document Management system.
- The Mahoning County Engineers office initiated and completed the 2019 Road and Bridge Safety Upgrade project. This is an annual resurfacing and bridge repair program. The 2019 Road & Bridge Safety Upgrade project was a result of the County Engineer securing a grant with the Ohio Public Works Commission in the amount of \$2,499,868. The total cost for this project is \$3,360,883. The project resurfaced 22.95 miles of County roads and replaced two County bridges.
- The Engineering Department also completed two Federal Aid projects in 2019:
 - Western Reserve Road/Five Points roundabout – This project reconstructed a five legged intersection into a five legged roundabout to improve the flow of traffic through the intersection. The total cost of the project was estimated at approximately \$2.1 million and was funded with 100 percent federal dollars secured through the Federal Highway Administration for the road portion, as well as sanitary sewer line costs totaling approximately \$300,000 which were paid for with monies derived from the Sanitary Engineer's department.
 - Lowellville Road Bridge Project – This project completely replaced an existing deteriorated bridge on Lowellville Road over Hines Run between Struthers and Lowellville. The total cost of the project was estimated at \$1.4 million and was funded with 80 percent federal dollars secured through the Federal Highway Administration.
- The Sanitary Engineering Department completed three major projects in 2019.
 - Campbell WWTP Bypass Elimination Project, Improvement No. 487, Phase II - The improvement upgraded existing treatment plant equipment used for processing wastewater and insuring compliance with the NPDES (National Pollutant Discharge Elimination System) permit. The plant was constructed in the early '90s and significant improvements were needed to equipment to include the following: water vault, primary and secondary skimming, settling tanks and troughs, non-potable water systems and electrical systems. The total cost of the project was \$683,100. The project was funded by the 2017 Sewer Revenue Bond proceeds.

- Boardman WWTP Upgrade, Improvement No. 492, Phase II - This project took place at the Mahoning County Sanitary Sewer Department's Boardman Wastewater Treatment Plant in Boardman, Ohio. The main scope of work consisted of removing and replacing the grit detritors in two grit removal tanks, removing and replacing two grit classifiers inside the grit building, and removing and replacing the helical skimmers in two primary and three secondary settling tanks. Also included in this project was the removal of several grit macerators and the installation of their replacements, removal of the existing non potable water pumps and controls and installation of their replacements, as well as work at a clean water vault outside the plant's main entrance. The work related to this vault consists of removal of existing water pipe, meter and appurtenances inside the vault and installation of new pipe, meter and appurtenances both inside the vault and above ground. A new backflow preventer was also installed above ground in a new heated enclosure. Electrical, controls and other ancillary work associated with these improvements was also included. The total cost of the project was \$1,202,000. The project was funded by the 2017 USDA Sewer Revenue Bond.

- New Middletown Sanitary Sewer Rehabilitation by Means of Cured in Place Pipe Liner, Manhole Rehabilitation and Installation of Chimney Seals in Manholes, Improvement No. 500, Phase III - The improvement included the rehabilitation of approximately 19,735 linear feet of sanitary sewer lines, 675 manholes and 279 laterals in New Middletown Village. The rehabilitation project is one part of significant improvement(s) to the collection system in New Middletown and will reduce infiltration/inflow (I/I) in the sanitary sewer system. Excessive I/I adds to treatment costs by processing clear water at the wastewater plants. Removing clear water will in the short and long term reduce cost for operations and reduce the occurrence of surcharging during rain events. Surcharging can and has caused basement flooding. The improvement was funded by a combination of an Ohio Public Works Commission (OPWC) grant in the amount of \$402,867 (54 percent) and local funds of the Sanitary Engineering Department in the amount of \$343,183 (46 percent).

Awards and Acknowledgements

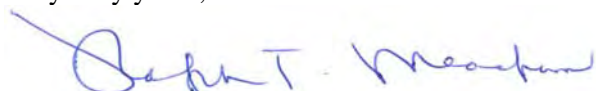
The Government Finance Officers Association (GFOA) of the United States and Canada awards a Certificate of Achievement for Excellence in Financial Reporting for a Comprehensive Annual Financial Report. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and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

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

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

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

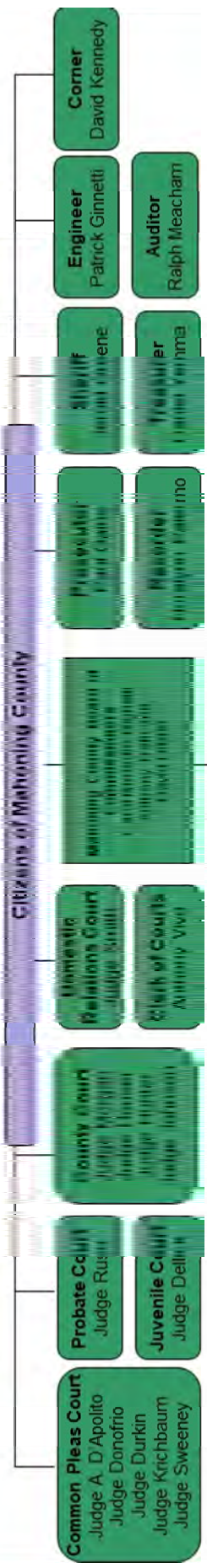
Very truly yours,



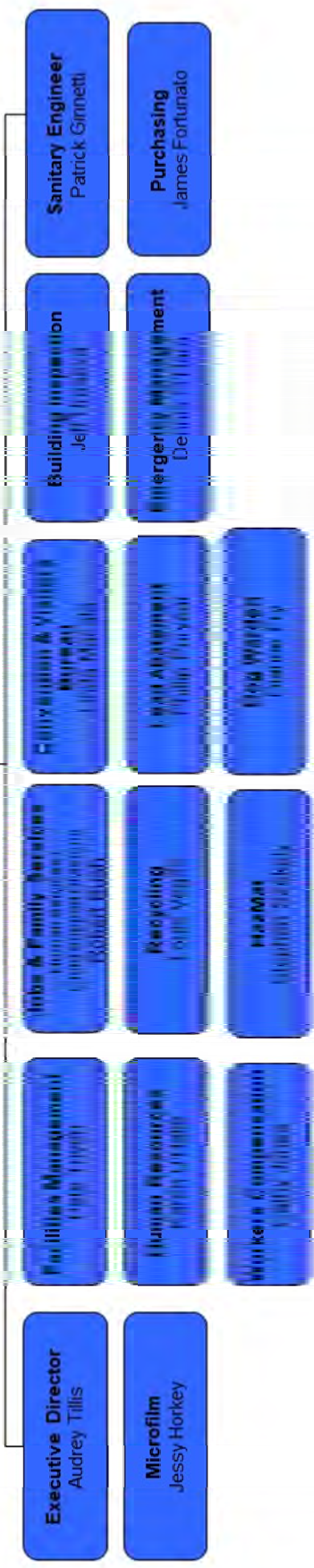
Ralph T. Meacham, CPA
Mahoning County Auditor

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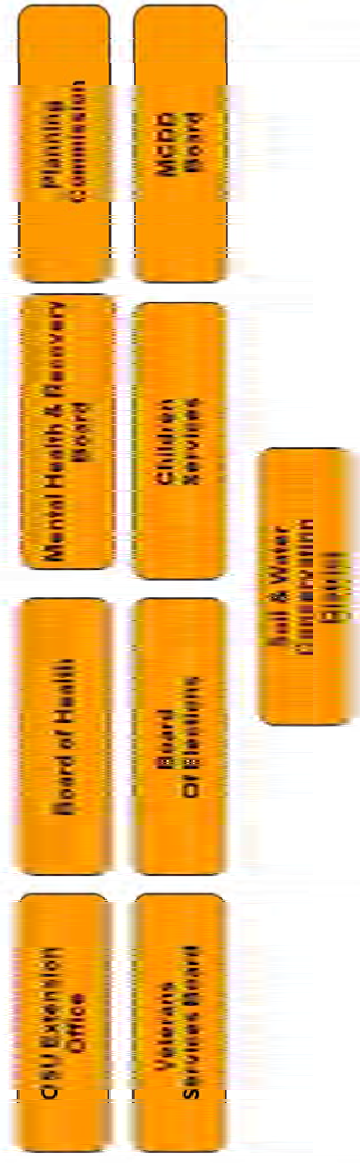
MAHONING COUNTY ORGANIZATIONAL CHART



**Mahoning County
Officers of the Board
County Body**



Mahoning County Boards and Commissions





Government Finance Officers Association

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for Excellence
in Financial
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Presented to

**Mahoning County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

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Financial Section



Nathaniel R. Jones Federal Building
Nathaniel R. Jones Federal Building



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the discretely presented component unit and remaining fund information of Mahoning County, Ohio (the County), as of and for the year ended December 31, 2019, 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Mahoning County Land Reutilization Corporation, which represents less than 2% respectively of the assets, the net position/fund balance, and the revenues/additions of the discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Mahoning County Land Reutilization Corporation, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the discretely presented component unit and the aggregate remaining fund information of Mahoning County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Criminal and Administrative Justice, Children Services Board, and Developmental Disabilities Board funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

July 23, 2020

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Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
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, 2019. 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 2019 are as follows:

- The County's overall financial position decreased in 2019. Net position for both governmental activities and business-type activities decreased mainly as a result of the net effect of changes in the net pension and net OPEB liabilities and the deferred outflows and inflows associated with these liabilities. This decrease in net position was partially offset by increases in net capital assets for both governmental and business-type activities as a result of current year additions exceeding depreciation and current year deletions.
- The County had capital asset additions for governmental and business-type activities that were across every category of asset, except for utility plant in service. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- The implementation of the GASB 84 Implementation Guide during 2019 led to a change in accounting principle. Under the Implementation Guide, employee payroll deductions in the payroll fund are not considered custodial and must be moved to the fund from which the employee was paid. This change resulted in adjustments to both cash and cash equivalents and intergovernmental payables in the various funds as of December 31, 2018. However, there was no effect on fund balance or net position as of December 31, 2018.
- Overall governmental cash realized an increase over 2018 as the County monitored cash balances through careful administrative planning.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

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Reporting the County as a Whole

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

The Statement of Net Position and the Statement of Activities answers the question, "How did we do financially during 2019?" While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

Reporting the County's Most Significant Funds

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

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

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

Mahoning County, Ohio
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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 custodial funds.

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

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

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The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2019 compared to 2018:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$227,218,672	\$200,056,606	\$37,322,173	\$37,912,945	\$264,540,845	\$237,969,551
Capital Assets, Net	146,330,747	144,666,984	98,791,606	94,554,630	245,122,353	239,221,614
<i>Total Assets</i>	<u>373,549,419</u>	<u>344,723,590</u>	<u>136,113,779</u>	<u>132,467,575</u>	<u>509,663,198</u>	<u>477,191,165</u>
Deferred Outflows of Resources						
Pension	39,603,198	19,124,310	3,131,208	1,493,435	42,734,406	20,617,745
OPEB	4,884,379	3,888,433	387,045	307,641	5,271,424	4,196,074
Deferred Charge on Refunding	752,079	810,374	62,890	67,385	814,969	877,759
<i>Total Deferred Outflows of Resources</i>	<u>45,239,656</u>	<u>23,823,117</u>	<u>3,581,143</u>	<u>1,868,461</u>	<u>48,820,799</u>	<u>25,691,578</u>
Liabilities						
Current Liabilities	28,790,463	25,710,830	8,272,346	5,473,927	37,062,809	31,184,757
Long-term Liabilities						
Due within one Year	7,900,294	7,671,534	1,798,095	1,649,199	9,698,389	9,320,733
Due in More than one Year						
Net Pension Liability	134,208,813	78,697,473	10,577,804	6,158,505	144,786,617	84,855,978
Net OPEB Liability	61,312,253	51,803,899	4,877,111	4,120,765	66,189,364	55,924,664
Other Amounts	37,223,086	37,015,298	38,851,285	38,966,853	76,074,371	75,982,151
<i>Total Liabilities</i>	<u>269,434,909</u>	<u>200,899,034</u>	<u>64,376,641</u>	<u>56,369,249</u>	<u>333,811,550</u>	<u>257,268,283</u>
Deferred Inflows of Resources						
Property Taxes	41,831,012	39,500,211	0	0	41,831,012	39,500,211
Payments in Lieu of Taxes	792,688	723,326	0	0	792,688	723,326
Pension	3,401,494	19,728,056	253,818	1,547,341	3,655,312	21,275,397
OPEB	998,132	4,433,981	70,415	341,313	1,068,547	4,775,294
<i>Total Deferred Inflows of Resources</i>	<u>47,023,326</u>	<u>64,385,574</u>	<u>324,233</u>	<u>1,888,654</u>	<u>47,347,559</u>	<u>66,274,228</u>
Net Position						
Net Investment in Capital Assets	107,037,497	102,921,806	60,568,564	61,129,538	167,606,061	164,051,344
Restricted for:						
Capital Projects	10,174,002	8,027,790	0	0	10,174,002	8,027,790
Debt Service	1,010,449	461,813	11,511,947	11,372,802	12,522,396	11,834,615
Public Safety	14,844,858	13,238,257	0	0	14,844,858	13,238,257
Public Works	12,036,487	9,916,793	0	0	12,036,487	9,916,793
Health Services	45,536,907	43,875,308	0	0	45,536,907	43,875,308
Human Services	14,468,969	13,490,901	0	0	14,468,969	13,490,901
General Government	21,332,575	19,589,796	0	0	21,332,575	19,589,796
Unclaimed Monies	1,234,808	545,910	0	0	1,234,808	545,910
Unrestricted (Deficit)	(125,345,712)	(108,806,275)	2,913,537	3,575,793	(122,432,175)	(105,230,482)
<i>Total Net Position</i>	<u>\$102,330,840</u>	<u>\$103,262,099</u>	<u>\$74,994,048</u>	<u>\$76,078,133</u>	<u>\$177,324,888</u>	<u>\$179,340,232</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

The County early implemented GASB Statement 84 in 2018. The subsequent issuance of the GASB 84 Implementation Guide led to a change in accounting principle. Under the Implementation Guide, employee payroll deductions in the payroll fund are not considered custodial and must be moved to the fund from which the employee was paid. This change resulted in adjustments to both cash and cash equivalents and intergovernmental payables in the various funds as of December 31, 2018, but had no effect on fund balance or net position in these funds.

Governmental activities current and other assets increased over the prior year. This is mainly attributable to an increase in cash and cash equivalents resulting from cash receipts outpacing cash disbursements by approximately \$18 million from careful management of resources as well as to unspent debt proceeds remaining at year-end. Capital assets increased due to additions outpacing current year depreciation and deletions. The increase in long-term liabilities can be attributed to the issuance of general obligation bonds and significant increases in the net pension and net OPEB liabilities.

Business-type current and other assets decreased due largely to a decrease in cash and cash equivalents in the sewer fund resulting from higher personal service costs in 2019. Capital assets increased due to additions outpacing current year depreciation and deletions. Current liabilities increased due mainly to the issuance of notes payable for new projects which was partially offset by the continued pay down of short-term notes. Long-term liabilities increased due mainly to a significant increase in the net pension and net OPEB liabilities.

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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 2019 and 2018.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for Services and Assessments	\$24,344,385	\$24,130,532	\$29,159,186	\$28,381,744	\$53,503,571	\$52,512,276
Operating Grants and Contributions	73,827,047	62,552,851	0	0	73,827,047	62,552,851
Capital Grants and Contributions	7,207,788	2,053,371	703,310	422,706	7,911,098	2,476,077
<i>Total Program Revenues</i>	<u>105,379,220</u>	<u>88,736,754</u>	<u>29,862,496</u>	<u>28,804,450</u>	<u>135,241,716</u>	<u>117,541,204</u>
General Revenues						
Property Taxes	40,280,869	37,704,627	0	0	40,280,869	37,704,627
Sales Taxes	43,859,596	42,132,585	0	0	43,859,596	42,132,585
Hotel/Lodging Taxes	1,574,142	1,716,294	0	0	1,574,142	1,716,294
Grants and Entitlements	5,791,701	6,529,551	0	0	5,791,701	6,529,551
Conveyance Taxes	2,562,586	2,448,831	0	0	2,562,586	2,448,831
Interest	3,356,999	1,664,451	225,139	206,384	3,582,138	1,870,835
Payments in Lieu of Taxes	795,661	702,957	0	0	795,661	702,957
Gain on Sale of Capital Assets	0	0	8,550	0	8,550	0
Other	3,585,019	3,282,115	273,773	2,184,949	3,858,792	5,467,064
<i>Total General Revenues</i>	<u>101,806,573</u>	<u>96,181,411</u>	<u>507,462</u>	<u>2,391,333</u>	<u>102,314,035</u>	<u>98,572,744</u>
<i>Total Revenues</i>	<u>207,185,793</u>	<u>184,918,165</u>	<u>30,369,958</u>	<u>31,195,783</u>	<u>237,555,751</u>	<u>216,113,948</u>
Program Expenses						
General Government:						
Legislative and Executive	29,135,521	26,663,721	0	0	29,135,521	26,663,721
Judicial	27,394,088	26,180,753	0	0	27,394,088	26,180,753
Public Safety	42,481,165	37,253,625	0	0	42,481,165	37,253,625
Public Works	14,894,599	14,824,344	0	0	14,894,599	14,824,344
Health	41,465,227	39,762,049	0	0	41,465,227	39,762,049
Human Services	52,169,987	45,823,401	0	0	52,169,987	45,823,401
Interest and Fiscal Charges	1,422,493	1,502,582	0	0	1,422,493	1,502,582
Water	0	0	1,686,037	1,718,843	1,686,037	1,718,843
Sewer	0	0	28,921,978	28,182,735	28,921,978	28,182,735
<i>Total Program Expenses</i>	<u>208,963,080</u>	<u>192,010,475</u>	<u>30,608,015</u>	<u>29,901,578</u>	<u>239,571,095</u>	<u>221,912,053</u>
<i>Income (Loss) before Transfers</i>	<u>(1,777,287)</u>	<u>(7,092,310)</u>	<u>(238,057)</u>	<u>1,294,205</u>	<u>(2,015,344)</u>	<u>(5,798,105)</u>
Transfers	846,028	212,000	(846,028)	(212,000)	0	0
<i>Change in Net Position</i>	<u>(931,259)</u>	<u>(6,880,310)</u>	<u>(1,084,085)</u>	<u>1,082,205</u>	<u>(2,015,344)</u>	<u>(5,798,105)</u>
<i>Net Position Beginning of Year</i>	<u>103,262,099</u>	<u>110,142,409</u>	<u>76,078,133</u>	<u>74,995,928</u>	<u>179,340,232</u>	<u>185,138,337</u>
<i>Net Position End of Year</i>	<u>\$102,330,840</u>	<u>\$103,262,099</u>	<u>\$74,994,048</u>	<u>\$76,078,133</u>	<u>\$177,324,888</u>	<u>\$179,340,232</u>

Charges for services revenue increased due to higher service charges collected in the Sheriff's department and for developmental disabilities.

Operating grants increased due to an increase in community-based correctional facility grants as well as children services and developmental disabilities State and Federal subsidies.

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Capital grants and contributions program revenues increased due to an increase in ODOT and OPWC grants.

Sales tax revenues increased due to the upward trend of the economy during 2019.

Program expenses excluding amounts related to the net pension/OPEB liabilities and related payments subsequent increased due mainly to increases in human services and public safety expenditures. Human services increased due to higher contractual services related to administration and placement services. Public safety went up due to higher personal services and contractual service costs for the sheriff's office. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$119,215,459. \$13,936,784 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase in fund balance due mainly to higher interest revenue from investments attributable to higher rates of return and the County carrying larger cash balances. The increase in fund balance was also due in part to an increase in both property tax and permissive tax.

The criminal and administrative justice fund balance increased due to higher permissive taxes and charges for services revenue. Intergovernmental revenues also increased due to a \$2 million distribution of Medicaid sales tax transitional aid monies to the criminal and administrative justice fund during 2019.

The children services board fund balance increased due to increases in both property taxes and homestead and rollback intergovernmental revenues attributable to higher assessed values.

The developmental disabilities board fund balance increased due to an increase in both property taxes and homestead and rollback intergovernmental revenues. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The debt service fund balance increased due to the positive net effect of paying down prior debt issuances.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The water fund decreased due mainly to a decrease in operating revenues, specifically other revenues. Despite an increase in revenues, the sewer fund decreased in 2019 due to higher personal service expenses.

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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 2019, the County amended its general fund budget numerous times to allow for changes in estimate as the year progressed and additional information became available. Actual revenues received were greater than certification primarily due to receiving more permissive taxes, intergovernmental revenues, conveyance fees, interest, other revenue and fee collections than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Long-Term Obligations

Capital Assets

Governmental capital assets increased in 2019 as a result of current year additions exceeding annual depreciation and current year deletions. During the year, the County had asset additions to land, construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles and infrastructure. Some of the major additions included upgraded election equipment, the Western Reserve roundabout project and various other road and bridge improvements.

Business-type capital assets increased in 2019 due to current year additions outpacing current year depreciation and deletions. Current year additions to business-type capital assets included additions to land, construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles and infrastructure. Major additions included the Boardman WWTP upgrade improvements project and the Campbell WWTP Bypass Elimination project.

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

Long-Term Obligations

Table 3 summarizes the County's long-term obligations outstanding.

(Table 3)
 Outstanding Long-term Obligations at Year End

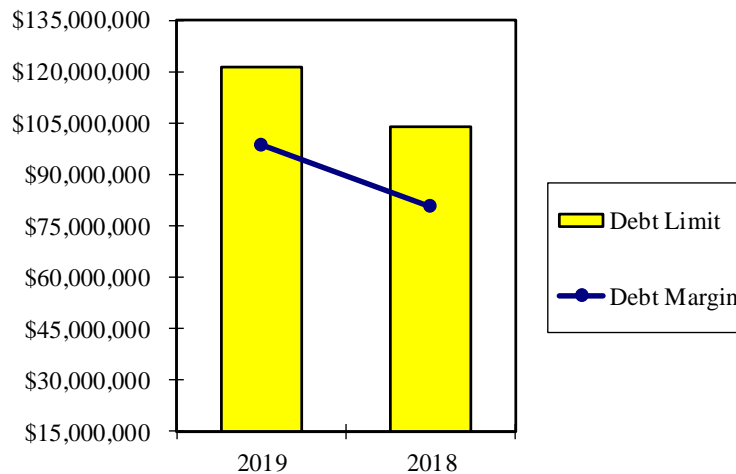
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$32,819,313	\$31,976,467	\$3,057,710	\$3,193,278	\$35,877,023	\$35,169,745
Special Assessment Bonds	0	0	40,000	45,000	40,000	45,000
OPWC Loans	1,295,523	1,418,716	4,738,537	4,592,262	6,034,060	6,010,978
Net Pension Liability	134,208,813	78,697,473	10,577,804	6,158,505	144,786,617	84,855,978
Net OPEB Liability	61,312,253	51,803,899	4,877,111	4,120,765	66,189,364	55,924,664
OWDA Loans	0	0	405,666	646,988	405,666	646,988
Revenue Bonds	0	0	31,145,093	30,994,271	31,145,093	30,994,271
Claims Payable	748,090	925,199	0	0	748,090	925,199
Compensated Absences	10,260,454	10,366,450	1,262,374	1,144,253	11,522,828	11,510,703
Total	\$240,644,446	\$175,188,204	\$56,104,295	\$50,895,322	\$296,748,741	\$226,083,526

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

During 2019, the County's long-term obligations outstanding increased mainly due to a significant increase in the net pension and net OPEB liabilities as well as to an increase in long term debt obligations resulting from various new debt issuances. This increase was partially offset by the continued pay down of debt.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' AA-, which is consistent with the prior year. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$121,360,817. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin increased to \$98,513,524.

	2019	2018
Overall Debt Limit	\$121,360,817	\$104,034,864
Overall Debt Margin	98,513,524	80,550,210



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 18 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.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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 44503, or by phone at (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, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$142,540,418	\$18,228,994	\$160,769,412	\$2,515,039
Cash and Cash Equivalents:				
In Segregated Accounts	1,128,938	0	1,128,938	0
With Fiscal Agents	306,160	0	306,160	0
Accounts Receivable	951,604	3,654,400	4,606,004	7,836
Internal Balances	(608,909)	608,909	0	0
Intergovernmental Receivable	21,627,892	2,949,268	24,577,160	168,566
Prepaid Items	504,006	0	504,006	14,723
Permissive Sales Taxes Receivable	11,682,544	0	11,682,544	0
Property Taxes Receivable	47,394,553	0	47,394,553	0
Payments in Lieu of Taxes Receivable	792,688	0	792,688	0
Special Assessments Receivable	476,335	342,384	818,719	0
Assets Held for Resale	0	0	0	1,351,338
Other Assets	0	0	0	86
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	984,891	984,891	49,193
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,527,056	10,527,056	0
Net Pension Asset	330,270	26,271	356,541	0
Net OPEB Asset	92,173	0	92,173	0
Nondepreciable Capital Assets	21,191,680	16,583,599	37,775,279	0
Depreciable Capital Assets, Net	125,139,067	82,208,007	207,347,074	21,236
<i>Total Assets</i>	<u>373,549,419</u>	<u>136,113,779</u>	<u>509,663,198</u>	<u>4,128,017</u>
Deferred Outflows of Resources				
Pension	39,603,198	3,131,208	42,734,406	0
OPEB	4,884,379	387,045	5,271,424	0
Deferred Charge on Refunding	752,079	62,890	814,969	0
<i>Total Deferred Outflows of Resources</i>	<u>45,239,656</u>	<u>3,581,143</u>	<u>48,820,799</u>	<u>0</u>
Liabilities				
Accounts Payable	2,849,904	297,808	3,147,712	38,986
Accrued Wages	4,427,530	458,740	4,886,270	28,478
Contracts Payable	536,050	531,099	1,067,149	0
Intergovernmental Payable	2,556,251	537,346	3,093,597	1,347
Accrued Expenses	0	0	0	28,716
Matured Compensated Absences Payable	56,769	0	56,769	0
Accrued Interest Payable	197,437	336,176	533,613	0
Claims Payable	2,497,389	0	2,497,389	0
Notes Payable	15,669,133	6,111,177	21,780,310	0
Unearned Revenue	0	0	0	624,128
Due to Others	0	0	0	49,193
Long-Term Liabilities:				
Due Within One Year	7,900,294	1,798,095	9,698,389	24,208
Due In More Than One Year				
Net Pension Liability (See Note 14)	134,208,813	10,577,804	144,786,617	0
Net OPEB Liability (See Note 15)	61,312,253	4,877,111	66,189,364	0
Other Amounts	37,223,086	38,851,285	76,074,371	22,188
<i>Total Liabilities</i>	<u>269,434,909</u>	<u>64,376,641</u>	<u>333,811,550</u>	<u>817,244</u>
Deferred Inflows of Resources				
Property Taxes	41,831,012	0	41,831,012	0
Payments in Lieu of Taxes	792,688	0	792,688	0
Pension	3,401,494	253,818	3,655,312	0
OPEB	998,132	70,415	1,068,547	0
<i>Total Deferred Inflows of Resources</i>	<u>47,023,326</u>	<u>324,233</u>	<u>47,347,559</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	107,037,497	60,568,564	167,606,061	11,902
Restricted for:				
Capital Projects	10,174,002	0	10,174,002	0
Debt Service	1,010,449	11,511,947	12,522,396	0
Public Safety	14,844,858	0	14,844,858	0
Public Works	12,036,487	0	12,036,487	0
Health Services	45,536,907	0	45,536,907	0
Human Services	14,468,969	0	14,468,969	0
General Government	21,332,575	0	21,332,575	0
Unclaimed Monies	1,234,808	0	1,234,808	0
Unrestricted (Deficit)	(125,345,712)	2,913,537	(122,432,175)	3,298,871
<i>Total Net Position</i>	<u>\$102,330,840</u>	<u>\$74,994,048</u>	<u>\$177,324,888</u>	<u>\$3,310,773</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$29,135,521	\$7,548,045	\$6,778,610	\$0
Judicial	27,394,088	6,663,365	2,863,092	0
Public Safety	42,481,165	3,472,746	5,417,502	0
Public Works	14,894,599	136,331	12,820,107	7,207,788
Health	41,465,227	4,422,467	17,783,925	0
Human Services	52,169,987	2,101,431	28,163,811	0
Interest and Fiscal Charges	1,422,493	0	0	0
<i>Total Governmental Activities</i>	<u>208,963,080</u>	<u>24,344,385</u>	<u>73,827,047</u>	<u>7,207,788</u>
Business-Type Activities:				
Water	1,686,037	883,791	0	48,242
Sewer	28,921,978	28,275,395	0	655,068
<i>Total Business-Type Activities</i>	<u>30,608,015</u>	<u>29,159,186</u>	<u>0</u>	<u>703,310</u>
<i>Total - Primary Government</i>	<u>\$239,571,095</u>	<u>\$53,503,571</u>	<u>\$73,827,047</u>	<u>\$7,911,098</u>
Component Unit				
Mahoning County Land Reutilization Corporation	<u>\$3,706,186</u>	<u>\$0</u>	<u>\$3,948,408</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
- Senior Citizens
- Self-funded Hospitalization

Sales Tax Levied for:

- General Purposes
- Criminal and Administrative Justice
- General Obligation Bond Retirement
- Buildings and Equipment

Hotel/Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Conveyance Taxes

Interest

Payment in Lieu of Taxes

Gain on Sale of Capital Assets

Gain on Sale of Assets Held for Resale

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
(\$14,808,866)	\$0	(\$14,808,866)	\$0
(17,867,631)	0	(17,867,631)	0
(33,590,917)	0	(33,590,917)	0
5,269,627	0	5,269,627	0
(19,258,835)	0	(19,258,835)	0
(21,904,745)	0	(21,904,745)	0
(1,422,493)	0	(1,422,493)	0
(103,583,860)	0	(103,583,860)	0
0	(754,004)	(754,004)	0
0	8,485	8,485	0
0	(745,519)	(745,519)	0
(103,583,860)	(745,519)	(104,329,379)	0
0	0	0	242,222
5,233,001	0	5,233,001	0
2,171,572	0	2,171,572	0
9,423,855	0	9,423,855	0
15,105,659	0	15,105,659	0
4,100,806	0	4,100,806	0
3,975,865	0	3,975,865	0
270,111	0	270,111	0
15,686,795	0	15,686,795	0
26,305,823	0	26,305,823	0
1,185,993	0	1,185,993	0
680,985	0	680,985	0
1,574,142	0	1,574,142	0
5,791,701	0	5,791,701	521,989
2,562,586	0	2,562,586	0
3,356,999	225,139	3,582,138	0
795,661	0	795,661	0
0	8,550	8,550	0
0	0	0	123,610
3,585,019	273,773	3,858,792	33,821
101,806,573	507,462	102,314,035	679,420
846,028	(846,028)	0	0
102,652,601	(338,566)	102,314,035	679,420
(931,259)	(1,084,085)	(2,015,344)	921,642
103,262,099	76,078,133	179,340,232	2,389,131
<u>\$102,330,840</u>	<u>\$74,994,048</u>	<u>\$177,324,888</u>	<u>\$3,310,773</u>

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2019

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	Debt Service
Assets					
Equity in Pooled Cash and Cash Equivalents	\$19,098,150	\$7,708,409	\$13,431,601	\$33,920,101	\$1,686,748
Cash and Cash Equivalents:					
In Segregated Accounts	283,263	583,257	78,450	37,927	0
With Fiscal Agents	0	0	0	306,160	0
Accounts Receivable	71,564	121,884	0	8,720	0
Interfund Receivable	802,182	0	0	0	0
Intergovernmental Receivable	2,725,161	1,064,824	184,230	1,405,090	132,118
Permissive Sales Taxes Receivable	4,208,114	7,008,230	0	0	466,200
Property Taxes Receivable	5,548,838	0	10,625,587	16,964,298	3,073,531
Payments in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	8,900
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	1,239,884	0	0	0	0
Total Assets	\$33,977,156	\$16,486,604	\$24,319,868	\$52,642,296	\$5,367,497
Liabilities					
Accounts Payable	\$531,948	\$333,714	\$187,560	\$248,242	\$0
Accrued Wages	1,061,722	1,052,685	346,021	536,228	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	346,487	497,735	201,630	186,254	0
Matured Compensated Absences Payable	8,917	0	908	3,558	0
Interfund Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	14,494
Notes Payable	0	0	0	0	5,709,869
Total Liabilities	1,949,074	1,884,134	736,119	974,282	5,724,363
Deferred Inflows of Resources					
Property Taxes	4,884,770	0	9,450,773	14,907,412	2,673,073
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	4,058,941	2,799,809	1,359,044	3,083,094	696,876
Total Deferred Inflows of Resources	8,943,711	2,799,809	10,809,817	17,990,506	3,369,949
Fund Balances					
Nonspendable	1,234,808	0	0	0	0
Restricted	0	11,802,661	12,773,932	33,677,508	0
Committed	448,020	0	0	0	0
Assigned	3,509,538	0	0	0	0
Unassigned (Deficit)	17,892,005	0	0	0	(3,726,815)
Total Fund Balances (Deficit)	23,084,371	11,802,661	12,773,932	33,677,508	(3,726,815)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$33,977,156	\$16,486,604	\$24,319,868	\$52,642,296	\$5,367,497

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, 2019*

Other Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$119,215,459																
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>																	
\$50,650,041 146,041 0 749,436 0 16,078,322 0 10,910,307 792,688 467,435 <hr/> 0 <u>\$79,794,270</u>	\$126,495,050 1,128,938 306,160 951,604 802,182 21,589,745 11,682,544 47,122,561 792,688 476,335 <hr/> 1,239,884 <u>\$212,587,691</u>	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 146,330,747																	
		Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds. <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 60%;">Intergovernmental</td> <td style="text-align: right;">14,383,527</td> </tr> <tr> <td>Special Assessments</td> <td style="text-align: right;">476,335</td> </tr> <tr> <td>Permissive Sales Tax</td> <td style="text-align: right;">4,328,575</td> </tr> <tr> <td>Delinquent Property Taxes</td> <td style="text-align: right;"><u>5,563,541</u></td> </tr> </table>	Intergovernmental	14,383,527	Special Assessments	476,335	Permissive Sales Tax	4,328,575	Delinquent Property Taxes	<u>5,563,541</u>									
Intergovernmental	14,383,527																		
Special Assessments	476,335																		
Permissive Sales Tax	4,328,575																		
Delinquent Property Taxes	<u>5,563,541</u>																		
		Total	24,751,978																
		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. <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 60%;">Net Position</td> <td style="text-align: right;">8,505,453</td> </tr> <tr> <td>General Obligation Bonds</td> <td style="text-align: right;">3,110,000</td> </tr> <tr> <td>Claims Payable</td> <td style="text-align: right;">748,090</td> </tr> <tr> <td>Deferred Charge on Refunding</td> <td style="text-align: right;">(227,277)</td> </tr> <tr> <td>Internal Balances</td> <td style="text-align: right;"><u>(608,909)</u></td> </tr> </table>	Net Position	8,505,453	General Obligation Bonds	3,110,000	Claims Payable	748,090	Deferred Charge on Refunding	(227,277)	Internal Balances	<u>(608,909)</u>							
Net Position	8,505,453																		
General Obligation Bonds	3,110,000																		
Claims Payable	748,090																		
Deferred Charge on Refunding	(227,277)																		
Internal Balances	<u>(608,909)</u>																		
		Total	11,527,357																
		In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (112,728)																	
\$1,491,148 1,420,300 536,050 688,834 43,386 798,055 63,537 9,959,264 <hr/> 15,000,574	\$2,792,612 4,416,956 536,050 1,920,940 56,769 798,055 78,031 15,669,133 <hr/> 26,268,546	The net pension asset, net OPEB asset, net pension liability and net OPEB liability are not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds. <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 60%;">Net Pension Asset</td> <td style="text-align: right;">330,270</td> </tr> <tr> <td>Net OPEB Asset</td> <td style="text-align: right;">92,173</td> </tr> <tr> <td>Deferred Outflows - Pension</td> <td style="text-align: right;">39,603,198</td> </tr> <tr> <td>Deferred Outflows - OPEB</td> <td style="text-align: right;">4,884,379</td> </tr> <tr> <td>Deferred Inflows - Pension</td> <td style="text-align: right;">(3,401,494)</td> </tr> <tr> <td>Deferred Inflows - OPEB</td> <td style="text-align: right;">(998,132)</td> </tr> <tr> <td>Net Pension Liability</td> <td style="text-align: right;">(134,208,813)</td> </tr> <tr> <td>Net OPEB Liability</td> <td style="text-align: right;"><u>(61,312,253)</u></td> </tr> </table>	Net Pension Asset	330,270	Net OPEB Asset	92,173	Deferred Outflows - Pension	39,603,198	Deferred Outflows - OPEB	4,884,379	Deferred Inflows - Pension	(3,401,494)	Deferred Inflows - OPEB	(998,132)	Net Pension Liability	(134,208,813)	Net OPEB Liability	<u>(61,312,253)</u>	
Net Pension Asset	330,270																		
Net OPEB Asset	92,173																		
Deferred Outflows - Pension	39,603,198																		
Deferred Outflows - OPEB	4,884,379																		
Deferred Inflows - Pension	(3,401,494)																		
Deferred Inflows - OPEB	(998,132)																		
Net Pension Liability	(134,208,813)																		
Net OPEB Liability	<u>(61,312,253)</u>																		
		Total	(155,010,672)																
		Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds. 752,079																	
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 60%;">General Obligation Bonds</td> <td style="text-align: right;">(32,819,313)</td> </tr> <tr> <td>OPWC Loan Payable</td> <td style="text-align: right;">(1,295,523)</td> </tr> <tr> <td>Claims Payable</td> <td style="text-align: right;">(748,090)</td> </tr> <tr> <td>Compensated Absences</td> <td style="text-align: right;"><u>(10,260,454)</u></td> </tr> </table>	General Obligation Bonds	(32,819,313)	OPWC Loan Payable	(1,295,523)	Claims Payable	(748,090)	Compensated Absences	<u>(10,260,454)</u>									
General Obligation Bonds	(32,819,313)																		
OPWC Loan Payable	(1,295,523)																		
Claims Payable	(748,090)																		
Compensated Absences	<u>(10,260,454)</u>																		
		Total	<u>(45,123,380)</u>																
<u>\$79,794,270</u>	<u>\$212,587,691</u>	<i>Net Position of Governmental Activities</i>	<u>\$102,330,840</u>																

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	Debt Service
Revenues					
Property Taxes	\$5,295,109	\$0	\$9,390,432	\$15,230,579	\$2,174,422
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Sales Tax	15,605,147	26,173,581	0	0	1,186,235
Hotel/Lodging Taxes	0	0	0	0	0
Intergovernmental	5,312,453	3,621,730	8,811,626	10,745,858	302,515
Conveyance Taxes	2,562,586	0	0	0	0
Interest	3,050,864	0	0	0	0
Fees, Licenses and Permits	5,536,941	277,596	0	0	0
Fines and Forfeitures	1,497,624	22,317	0	0	0
Rentals and Royalties	1,630,212	402,332	0	140,672	0
Charges for Services	1,046,323	1,032,741	0	1,026,715	0
Contributions and Donations	0	0	60	1,351	0
Special Assessments	0	0	0	0	0
Other	517,060	276,390	198,053	587,770	541,424
<i>Total Revenues</i>	<u>42,054,319</u>	<u>31,806,687</u>	<u>18,400,171</u>	<u>27,732,945</u>	<u>4,204,596</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	14,799,602	0	0	0	46,993
Judicial	19,991,163	0	0	0	0
Public Safety	0	30,002,586	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	25,295,589	0
Human Services	2,081,498	0	17,567,184	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	2,222,226
Interest and Fiscal Charges	0	0	0	0	1,028,151
Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>36,872,263</u>	<u>30,002,586</u>	<u>17,567,184</u>	<u>25,295,589</u>	<u>3,297,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,182,056</u>	<u>1,804,101</u>	<u>832,987</u>	<u>2,437,356</u>	<u>907,226</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	50,368	0
General Obligation Bonds Issued	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0
Transfers In	0	0	0	0	414,955
Transfers Out	(1,628,937)	(78,204)	0	(1,600,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,628,937)</u>	<u>(78,204)</u>	<u>0</u>	<u>(1,549,632)</u>	<u>414,955</u>
<i>Net Change in Fund Balances</i>	3,553,119	1,725,897	832,987	887,724	1,322,181
<i>Fund Balances (Deficit)</i>					
<i>Beginning of Year</i>	<u>19,531,252</u>	<u>10,076,764</u>	<u>11,940,945</u>	<u>32,789,784</u>	<u>(5,048,996)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$23,084,371</u>	<u>\$11,802,661</u>	<u>\$12,773,932</u>	<u>\$33,677,508</u>	<u>(\$3,726,815)</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, 2019*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$16,741,028
		<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 outlay exceeded depreciation in the current period.	
\$7,885,150	\$39,975,692	Current Year Additions	11,285,918
795,661	795,661	Current Year Depreciation	<u>(9,541,168)</u>
680,985	43,645,948	Total	1,744,750
1,574,142	1,574,142		
54,157,504	82,951,686	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.	(80,987)
0	2,562,586		
306,135	3,356,999	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
8,334,549	14,149,086	Intergovernmental	3,362,068
872,225	2,392,166	Special Assessments	9,973
17,713	2,190,929	Permissive Sales Tax	213,648
2,210,860	5,316,639	Delinquent Property Taxes	<u>35,066</u>
473,224	474,635	Total	3,620,755
285,592	285,592		
1,452,329	3,573,026	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.	2,838,193
<u>79,046,069</u>	<u>203,244,787</u>		
		Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
10,560,332	25,406,927	Accrued Interest	(30,905)
3,577,723	23,568,886	Amortization of Bond Premium	62,642
3,718,684	33,721,270	Amortization of Deferred Charge on Refunding	<u>(39,223)</u>
9,365,132	9,365,132	Total	(7,486)
12,906,634	38,202,223		
26,516,432	46,165,114	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.	105,996
10,404,401	10,404,401		
615,967	2,838,193	Other financing sources in the governmental funds increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.	
284,609	1,312,760	General Obligation Bonds Issued	(3,455,000)
260,737	260,737	Premium on General Obligation Bonds	<u>(390,488)</u>
<u>78,210,651</u>	<u>191,245,643</u>	Total	(3,845,488)
		Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.	
835,418	11,999,144	Change in Net Position	1,959,473
0	50,368	Internal Balances	<u>(101,528)</u>
3,455,000	3,455,000	Total	1,857,945
390,488	390,488		
5,511,276	5,926,231	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
(1,773,062)	(5,080,203)	Pension	9,605,114
<u>7,583,702</u>	<u>4,741,884</u>	OPEB	<u>57,362</u>
		Total	9,662,476
8,419,120	16,741,028		
33,184,682	102,474,431	Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension expense in the statement of activities.	
<u>\$41,603,802</u>	<u>\$119,215,459</u>	Pension	(28,433,421)
		OPEB	<u>(5,135,020)</u>
		Total	(33,568,441)
		<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$931,259)</u></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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,290,772	\$5,290,772	\$5,296,375	\$5,603
Permissive Sales Tax	14,910,716	14,910,716	15,449,683	538,967
Intergovernmental	5,645,451	5,645,451	6,268,334	622,883
Conveyance Fees	2,343,766	2,343,766	2,561,654	217,888
Interest	1,462,395	1,462,395	1,847,073	384,678
Fees, Licenses and Permits	3,422,000	3,422,000	3,919,020	497,020
Fines and Forfeitures	1,500,000	1,500,000	1,492,749	(7,251)
Rentals and Royalties	1,506,000	1,506,000	1,639,728	133,728
Charges for Services	848,000	848,000	841,205	(6,795)
Other	900	900	495,510	494,610
<i>Total Revenues</i>	<u>36,930,000</u>	<u>36,930,000</u>	<u>39,811,331</u>	<u>2,881,331</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,985,321	14,896,412	14,407,086	489,326
Judicial	19,027,519	19,613,425	18,905,626	707,799
Human Services	2,115,602	2,115,402	2,103,023	12,379
<i>Total Expenditures</i>	<u>36,128,442</u>	<u>36,625,239</u>	<u>35,415,735</u>	<u>1,209,504</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>801,558</u>	<u>304,761</u>	<u>4,395,596</u>	<u>4,090,835</u>
Other Financing Sources (Uses)				
Advance In	0	0	544,570	544,570
Advance Out	0	(1,075,000)	(719,839)	355,161
Transfers In	100,000	100,000	200,000	100,000
Transfers Out	(1,609,238)	(2,324,238)	(1,972,677)	351,561
<i>Total Other Financing Sources (Uses)</i>	<u>(1,509,238)</u>	<u>(3,299,238)</u>	<u>(1,947,946)</u>	<u>1,351,292</u>
<i>Net Change in Fund Balance</i>	(707,680)	(2,994,477)	2,447,650	5,442,127
<i>Fund Balance Beginning of Year</i>	14,125,636	14,125,636	14,125,636	0
Prior Year Encumbrances Appropriated	707,680	707,680	707,680	0
<i>Fund Balance End of Year</i>	<u>\$14,125,636</u>	<u>\$11,838,839</u>	<u>\$17,280,966</u>	<u>\$5,442,127</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$25,168,000	\$25,168,000	\$25,954,632	\$786,632
Intergovernmental	3,012,000	3,012,000	4,357,315	1,345,315
Fees, Licenses and Permits	260,000	262,205	287,466	25,261
Fines and Forfeitures	24,000	21,795	21,795	0
Rentals and Royalties	275,000	275,000	350,168	75,168
Charges for Services	600,000	600,000	1,032,741	432,741
Other	0	0	276,259	276,259
<i>Total Revenues</i>	<u>29,339,000</u>	<u>29,339,000</u>	<u>32,280,376</u>	<u>2,941,376</u>
Expenditures				
Current:				
Public Safety	<u>29,465,969</u>	<u>30,441,563</u>	<u>30,021,600</u>	<u>419,963</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(126,969)	(1,102,563)	2,258,776	3,361,339
Other Financing Sources (Uses)				
Transfers Out	<u>(80,000)</u>	<u>(78,204)</u>	<u>(78,204)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(206,969)	(1,180,767)	2,180,572	3,361,339
<i>Fund Balance Beginning of Year</i>	2,399,297	2,399,297	2,399,297	0
Prior Year Encumbrances Appropriated	<u>206,969</u>	<u>206,969</u>	<u>206,969</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,399,297</u></u>	<u><u>\$1,425,499</u></u>	<u><u>\$4,786,838</u></u>	<u><u>\$3,361,339</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$8,792,372	\$8,792,372	\$9,366,513	\$574,141
Intergovernmental	6,389,601	6,389,601	8,811,626	2,422,025
Contributions and Donations	0	0	60	60
Other	10,000	10,000	198,053	188,053
<i>Total Revenues</i>	15,191,973	15,191,973	18,376,252	3,184,279
Expenditures				
Current:				
Human Services	15,191,973	18,035,269	17,489,442	545,827
<i>Net Change in Fund Balance</i>	0	(2,843,296)	886,810	3,730,106
<i>Fund Balance Beginning of Year</i>	12,179,050	12,179,050	12,179,050	0
<i>Fund Balance End of Year</i>	<u>\$12,179,050</u>	<u>\$9,335,754</u>	<u>\$13,065,860</u>	<u>\$3,730,106</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$16,661,518	\$14,759,340	\$15,200,202	\$440,862
Intergovernmental	7,708,002	7,708,002	10,882,785	3,174,783
Rentals and Royalties	5,160	5,160	205,672	200,512
Charges for Services	835,892	835,892	1,009,701	173,809
Contributions and Donations	100	100	1,351	1,251
Other	177,900	177,900	580,177	402,277
<i>Total Revenues</i>	25,388,572	23,486,394	27,879,888	4,393,494
Expenditures				
Current:				
Health	27,148,255	27,144,902	26,477,483	667,419
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,759,683)	(3,658,508)	1,402,405	5,060,913
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	50,368	50,368
Transfers Out	0	(1,600,000)	(1,600,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(1,600,000)	(1,549,632)	50,368
<i>Net Change in Fund Balance</i>	(1,759,683)	(5,258,508)	(147,227)	5,111,281
<i>Fund Balance Beginning of Year</i>	31,711,663	31,711,663	31,711,663	0
Prior Year Encumbrances Appropriated	795,789	795,789	795,789	0
<i>Fund Balance End of Year</i>	<u>\$30,747,769</u>	<u>\$27,248,944</u>	<u>\$32,360,225</u>	<u>\$5,111,281</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,172,397	\$16,056,597	\$18,228,994	\$14,805,484
Receivables:				
Property Taxes	0	0	0	271,992
Intergovernmental	0	2,949,268	2,949,268	38,147
Accounts	2,002,322	1,652,078	3,654,400	0
Prepaid Items	0	0	0	504,006
<i>Total Current Assets</i>	<u>4,174,719</u>	<u>20,657,943</u>	<u>24,832,662</u>	<u>15,619,629</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	984,891	984,891	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,527,056	10,527,056	0
Special Assessments Receivable	14,136	328,248	342,384	0
Net Pension Asset	0	26,271	26,271	0
Capital Assets:				
Nondepreciable Capital Assets	393,133	16,190,466	16,583,599	0
Depreciable Capital Assets, Net	11,965,951	70,242,056	82,208,007	0
<i>Total Noncurrent Assets</i>	<u>12,373,220</u>	<u>98,298,988</u>	<u>110,672,208</u>	<u>0</u>
<i>Total Assets</i>	<u>16,547,939</u>	<u>118,956,931</u>	<u>135,504,870</u>	<u>15,619,629</u>
Deferred Outflows of Resources				
Pension	0	3,131,208	3,131,208	0
OPEB	0	387,045	387,045	0
Deferred Charge on Refunding	62,890	0	62,890	227,277
<i>Total Deferred Outflows of Resources</i>	<u>\$62,890</u>	<u>\$3,518,253</u>	<u>\$3,581,143</u>	<u>\$227,277</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2019

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$3,743	\$294,065	\$297,808	\$57,292
Accrued Wages	0	458,740	458,740	10,574
Contracts Payable	9,148	521,951	531,099	0
Intergovernmental Payable	0	537,346	537,346	635,311
Interfund Payable	0	0	0	4,127
Compensated Absences Payable	0	618,315	618,315	0
Accrued Interest Payable	110,114	226,062	336,176	6,678
Notes Payable	1,620,196	4,490,981	6,111,177	0
Revenue Bonds Payable	49,700	466,500	516,200	0
General Obligation Bonds Payable	160,000	0	160,000	230,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,725	229,678	240,403	0
OPWC Loans Payable	27,682	230,495	258,177	0
Claims Payable	0	0	0	3,098,772
<i>Total Current Liabilities</i>	<u>1,991,308</u>	<u>8,079,133</u>	<u>10,070,441</u>	<u>4,042,754</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	644,059	644,059	0
Revenue Bonds Payable	2,802,600	27,826,293	30,628,893	0
General Obligation Bonds Payable	2,897,710	0	2,897,710	2,880,000
Special Assessment Bonds Payable	0	35,000	35,000	0
OWDA Loans Payable	101,892	63,371	165,263	0
OPWC Loans Payable	302,668	4,177,692	4,480,360	0
Net Pension Liability	0	10,577,804	10,577,804	0
Net OPEB Liability	0	4,877,111	4,877,111	0
Claims Payable	0	0	0	146,707
<i>Total Long-Term Liabilities</i>	<u>6,104,870</u>	<u>48,201,330</u>	<u>54,306,200</u>	<u>3,026,707</u>
<i>Total Liabilities</i>	<u>8,096,178</u>	<u>56,280,463</u>	<u>64,376,641</u>	<u>7,069,461</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	271,992
Pension	0	253,818	253,818	0
OPEB	0	70,415	70,415	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>324,233</u>	<u>324,233</u>	<u>271,992</u>
Net Position				
Net Investment in Capital Assets	5,861,614	54,706,950	60,568,564	0
Restricted for Debt Service	0	11,511,947	11,511,947	0
Unrestricted	2,653,037	(348,409)	2,304,628	8,505,453
<i>Total Net Position</i>	<u>\$8,514,651</u>	<u>\$65,870,488</u>	<u>74,385,139</u>	<u>\$8,505,453</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:

608,909

Net position of business-type activities

\$74,994,048

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, 2019*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$846,332	\$27,500,778	\$28,347,110	\$27,722,761
Fees, Licenses and Permits	36,641	488,847	525,488	0
Special Assessments	818	267,170	267,988	0
Rentals	0	18,600	18,600	0
Other	35,949	237,824	273,773	11,993
<i>Total Operating Revenues</i>	<u>919,740</u>	<u>28,513,219</u>	<u>29,432,959</u>	<u>27,734,754</u>
Operating Expenses				
Personal Services	0	11,695,786	11,695,786	207,056
Materials and Supplies	51,934	1,392,688	1,444,622	399,061
Contractual Services	911,733	10,526,059	11,437,792	3,232,160
Depreciation	424,125	3,747,182	4,171,307	0
Claims	0	0	0	21,908,336
Change in Worker's Compensation Estimate	0	0	0	216,342
Other	4,448	563,546	567,994	18,337
<i>Total Operating Expenses</i>	<u>1,392,240</u>	<u>27,925,261</u>	<u>29,317,501</u>	<u>25,981,292</u>
<i>Operating Income (Loss)</i>	<u>(472,500)</u>	<u>587,958</u>	<u>115,458</u>	<u>1,753,462</u>
Non-Operating Revenues (Expenses)				
Interest	21,346	203,793	225,139	0
Property Taxes	0	0	0	270,111
Grants	0	0	0	38,147
Interest and Fiscal Charges	(270,111)	(1,027,104)	(1,297,215)	(102,247)
Gain on Sale of Capital Assets	0	8,550	8,550	0
Issuance Costs	(23,686)	(71,141)	(94,827)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(272,451)</u>	<u>(885,902)</u>	<u>(1,158,353)</u>	<u>206,011</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(744,951)</u>	<u>(297,944)</u>	<u>(1,042,895)</u>	<u>1,959,473</u>
Capital Contributions	48,242	655,068	703,310	0
Transfers In	600,000	115,000	715,000	0
Transfers Out	(495,616)	(1,065,412)	(1,561,028)	0
<i>Change in Net Position</i>	<u>(592,325)</u>	<u>(593,288)</u>	<u>(1,185,613)</u>	<u>1,959,473</u>
<i>Net Position Beginning of Year</i>	<u>9,106,976</u>	<u>66,463,776</u>		<u>6,545,980</u>
<i>Net Position End of Year</i>	<u><u>\$8,514,651</u></u>	<u><u>\$65,870,488</u></u>		<u><u>\$8,505,453</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.

101,528

Change in net position of business-type activities

(\$1,084,085)

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$880,188	\$27,752,360	\$28,632,548	\$0
Cash Received from Interfund Services Provided	0	0	0	27,725,036
Special Assessments	3,654	239,004	242,658	0
Other Cash Receipts	157,415	288,871	446,286	11,993
Cash Payments to Employees for Services	0	(8,030,559)	(8,030,559)	(205,533)
Cash Payments for Goods and Services	(1,044,433)	(11,949,190)	(12,993,623)	(2,998,293)
Cash Payments for Claims	0	0	0	(21,532,217)
Cash Payments for Workers' Compensation Premiums	0	0	0	(697,818)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(365,626)
Cash Payments for Interfund Services Provided	0	(1,616,237)	(1,616,237)	0
Other Cash Payments	(4,448)	(564,062)	(568,510)	(18,337)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(7,624)</u>	<u>6,120,187</u>	<u>6,112,563</u>	<u>1,919,205</u>
Cash Flows from Noncapital and Related Financing Activities				
Property Taxes	0	0	0	270,111
Grants	0	0	0	38,340
Principal Paid on Bonds	0	0	0	(225,000)
Interest Paid on Bonds	0	0	0	(83,451)
Advances In	0	0	0	4,127
Transfers In	600,000	115,000	715,000	0
Transfers Out	(495,616)	(1,065,412)	(1,561,028)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>104,384</u>	<u>(950,412)</u>	<u>(846,028)</u>	<u>4,127</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	63,474	556,897	620,371	0
Sale of Capital Assets	0	8,550	8,550	0
OPWC Loans Issued	0	399,810	399,810	0
General Obligation Notes Issued	1,600,000	4,435,000	6,035,000	0
Premium on Notes Issued	26,928	74,641	101,569	0
Revenue Bonds Issued	0	1,052,991	1,052,991	0
Principal Paid on Notes	(345,000)	(2,870,000)	(3,215,000)	0
Interest Paid on Notes	(10,321)	(85,861)	(96,182)	0
Principal Paid on General Obligation Bonds	(130,000)	0	(130,000)	0
Interest Paid on General Obligation Bonds	(142,097)	0	(142,097)	0
Principal Paid on Special Assessment Bonds	0	(5,000)	(5,000)	0
Interest Paid on Special Assessment Bonds	0	(795)	(795)	0
Principal Paid on Revenue Bonds	(47,500)	(807,700)	(855,200)	0
Interest Paid on Revenue Bonds	(130,609)	(1,007,439)	(1,138,048)	0
Principal Paid on OPWC Loans	(27,682)	(225,853)	(253,535)	0
Principal Paid on OWDA Loans	(10,725)	(230,597)	(241,322)	0
Interest Paid on OWDA Loans	0	(6,644)	(6,644)	0
Issuance Costs	(23,686)	(71,141)	(94,827)	0
Payments for Capital Acquisitions	(39,280)	(8,369,003)	(8,408,283)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>783,502</u>	<u>(7,152,144)</u>	<u>(6,368,642)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	21,346	203,793	225,139	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>901,608</u>	<u>(1,778,576)</u>	<u>(876,968)</u>	<u>1,923,332</u>
<i>Cash and Cash Equivalents Beginning of Year - Restated (See Note 22)</i>	<u>1,270,789</u>	<u>29,347,120</u>	<u>30,617,909</u>	<u>12,882,152</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,172,397</u>	<u>\$27,568,544</u>	<u>\$29,740,941</u>	<u>\$14,805,484</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$472,500)	\$587,958	\$115,458	\$1,753,462
Adjustments:				
Depreciation	424,125	3,747,182	4,171,307	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	118,681	(44,473)	74,208	2,275
Intergovernmental Receivable	0	(160,345)	(160,345)	0
Prepaid Items	0	0	0	(57,924)
Special Assessments	2,836	(28,166)	(25,330)	0
Net Pension Asset	0	(7,889)	(7,889)	0
Deferred Outflow - Pension	0	2,296,023	2,296,023	0
Deferred Outflow - OPEB	0	256,810	256,810	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	(2,750)	(120,298)	(123,048)	(6,966)
Contracts Payable	37	14,391	14,428	0
Accrued Wages	0	15,543	15,543	1,225
Compensated Absences Payable	0	118,121	118,121	0
Net Pension Liability	0	(11,478)	(11,478)	0
Net OPEB Liability	0	267,157	267,157	0
Deferred Inflow - Pension	0	(778,915)	(778,915)	0
Deferred Inflow - OPEB	0	(117,923)	(117,923)	0
Intergovernmental Payable	(78,053)	86,489	8,436	266,773
Claims Payable	0	0	0	(39,640)
<i>Total Adjustments</i>	<u>464,876</u>	<u>5,532,229</u>	<u>5,997,105</u>	<u>165,743</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$7,624)</u>	<u>\$6,120,187</u>	<u>\$6,112,563</u>	<u>\$1,919,205</u>

Noncash Capital Financing Activities

At December 31, 2018, the County had intergovernmental receivables related to capital contributions of \$15,232 in the water fund.

At December 31, 2019, the County had intergovernmental receivables related to capital contributions of \$98,171 in the sewer fund.

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

Assets	
Equity in Pooled Cash and Cash Equivalents	\$10,098,612
Cash and Cash Equivalents in Segregated Accounts	4,223,386
Property Taxes Receivable	154,645,935
Intergovernmental Receivable	9,016,461
Special Assessments Receivable	<u>18,388,213</u>
<i>Total Assets</i>	<u>196,372,607</u>
Liabilities	
Accounts Payable	562,879
Intergovernmental Payable	<u>18,910,612</u>
<i>Total Liabilities</i>	<u>19,473,491</u>
Deferred Inflows of Resources	
Property Taxes	<u>127,104,468</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$49,794,648</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

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Additions	
Intergovernmental	\$17,558,014
Amounts Received as Fiscal Agent	7,468,514
Licenses, Permits and Fees for Other Governments	32,689,533
Fines and Forfeitures for Other Governments	3,412,976
Property Tax Collections for Other Governments	223,007,218
Excise Tax Collections for Other Governments	358,046
Special Assessment Collections for Other Governments	4,715,863
Sheriff Sales Collections for Others	3,197,273
Miscellaneous	3,016,669
	<hr/>
<i>Total Additions</i>	<i>295,424,106</i>
	<hr/>
Deductions	
Distributions of State Funds to Other Governments	17,558,014
Licenses, Permits and Fees Distributions to Other Governments	32,689,390
Fines and Forfeitures Distributions to Other Governments	3,346,844
Property Tax Distributions to Other Governments	222,267,789
Excise Tax Distributions to Other Governments	358,046
Special Assessment Distributions to Other Governments	2,965,819
Sheriff Sales Distributions to Others	3,197,273
Distributions as Fiscal Agent	8,610,693
Miscellaneous	2,889,527
	<hr/>
<i>Total Deductions</i>	<i>293,883,395</i>
	<hr/>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<i>1,540,711</i>
	<hr/>
<i>Net Position Beginning of Year</i>	<i>48,253,937</i>
	<hr/>
<i>Net Position End of Year</i>	<i>\$49,794,648</i>
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See accompanying notes to the basic financial statements

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 Board of Mental Health, the Board of Health and all departments and activities that are directly operated by the elected County officials.

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The County participates in one shared risk pool and six jointly governed organizations. These organizations are the County Risk Sharing Authority, Inc., the Western Reserve Port Authority, the Mahoning and Columbiana Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments, the North East Ohio Network and the Joint Communications District Regional Council of Governments. These organizations are presented in Notes 13 and 21 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 custodial 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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Fund Accounting

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

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

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

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

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

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

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

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

Fiduciary Fund Types Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into the following four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for State shared resources received from the State and various taxes and assessments for the benefit of and distributed to other governments; and for assets held by the County as fiscal agent for the Board of Health and other districts and entities; and for various court fines, fees and various other revenues collected for the benefit of and distributed to other governments.

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 and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activities recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deletions from custodial funds.

Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position and the proprietary funds statement of fund net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes and payments in lieu of taxes

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 14 and 15)

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Cash and Cash Equivalents

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

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

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

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

During 2019, investments were limited to STAR Ohio, federated government obligations funds, federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, commercial paper and U.S. Treasury notes.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Except for nonparticipating investment contracts and STAR Ohio, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. The County measures its investments in the federated government obligations funds at the net asset value (NAV) per share provided by Federated Government Obligations.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2019 amounted to \$3,050,864, which includes \$2,513,664 assigned from other County funds.

Investments with original maturities of three months or less at the time they are purchased and investments of the cash management pool are presented on the financial statements as cash equivalents.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Restricted Assets

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

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

Capital Assets

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

Interfund Balances

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

Compensated Absences

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
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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 absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “matured compensated absences payable” in the fund(s) from which the employees who have resigned or retired will be paid.

Bond Premiums

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

Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments 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 and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan’s fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. The County Commissioners assigned fund balance to cover building regulations and county special projects as well as to cover a gap between estimated revenues and appropriations in 2020's budget.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Interfund Activity

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

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

Estimates

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

Budgetary Process

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

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

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

Deferred Charge on Refunding

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

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Note 3 - Budgetary Basis of Accounting

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

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of unrecorded interest and undistributed Medicaid sales tax transitional aid monies is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- g) Budgetary revenues and expenditures of the certificate of title administration, recorder equipment, community development and county special projects funds are classified to the general fund for GAAP reporting.
- h) Certain non-budgeted activity was not included in the appropriated activity of the fund.

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

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	Net Change in Fund Balances			
	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board
GAAP Basis	\$3,553,119	\$1,725,897	\$832,987	\$887,724
Net Adjustment for Revenue Accruals	833,236	(639,222)	232,045	555,604
Beginning Fair Value				
Adjustment for Investments	(809,776)	0	0	0
Ending Fair Value				
Adjustment for Investments	(389,492)	0	0	0
Advance In	544,570	0	0	0
Beginning Unrecorded Cash	915,634	3,548,355	0	0
Ending Unrecorded Cash	(27,632)	(2,435,444)	0	0
Non-Budgeted Activity	(438,381)	0	(255,964)	(408,661)
Perspective Difference:				
Certificate of Title Administration	(24,906)	0	0	0
Recorder Equipment	48,613	0	0	0
Community Development	(1,172)	0	0	0
County Special Projects	(81,022)	0	0	0
Net Adjustment for Expenditure Accruals	(326,651)	288,613	77,742	(103,709)
Advance Out	(719,839)	0	0	0
Encumbrances	(628,651)	(307,627)	0	(1,078,185)
Budget Basis	<u>\$2,447,650</u>	<u>\$2,180,572</u>	<u>\$886,810</u>	<u>(\$147,227)</u>

Note 4 – Accountability

The following funds had a deficit fund balance as of December 31, 2019:

Debt Service	\$3,726,815
Department of Human Services	228,406
Telephone/Data Board	29,888

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

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

The telephone/data board internal service fund had a deficit due to a shortage in the cost allocation of charges for services as well as to the recognition of expenditures on an accrual basis of accounting which were substantially greater than the expenditures recognized on a cash basis. Management is currently analyzing the telephone/data board internal service fund's operations to determine appropriate steps to alleviate the deficit.

Note 5 - Fund Balances

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

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Fund Balances	General	Criminal and Administrative Justice	Children Services Board
<i>Nonspendable</i>			
Unclaimed monies	\$1,234,808	\$0	\$0
<i>Restricted for</i>			
Capital Projects	0	0	0
Public Safety	0	11,802,661	0
Public Works	0	0	0
Health Services	0	0	0
Human Services	0	0	12,773,932
General Government	0	0	0
<i>Total Restricted</i>	0	11,802,661	12,773,932
<i>Committed for</i>			
General Operations and Administration	358,657	0	0
Judicial Services	76,953	0	0
Human Services	12,410	0	0
<i>Total Committed</i>	448,020	0	0
<i>Assigned to</i>			
2020 Operations	3,125,065	0	0
Building Regulations	316,557	0	0
County Special Projects	67,916	0	0
<i>Total Assigned</i>	3,509,538	0	0
<i>Unassigned (Deficit)</i>	17,892,005	0	0
<i>Total Fund Balances (Deficit)</i>	\$23,084,371	\$11,802,661	\$12,773,932

Fund Balances	Developmental Disabilities Board	Debt Service	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed monies	\$0	\$0	\$0	\$1,234,808
<i>Restricted for</i>				
Capital Projects	0	0	5,789,258	5,789,258
Public Safety	0	0	2,530,369	14,333,030
Public Works	0	0	8,354,969	8,354,969
Health Services	33,677,508	0	8,990,317	42,667,825
Human Services	0	0	788,470	13,562,402
General Government	0	0	15,378,825	15,378,825
<i>Total Restricted</i>	33,677,508	0	41,832,208	100,086,309
<i>Committed for</i>				
General Operations and Administration	0	0	0	358,657
Judicial Services	0	0	0	76,953
Human Services	0	0	0	12,410
<i>Total Committed</i>	0	0	0	448,020
<i>Assigned to</i>				
2020 Operations	0	0	0	3,125,065
Building Regulations	0	0	0	316,557
County Special Projects	0	0	0	67,916
<i>Total Assigned</i>	0	0	0	3,509,538
<i>Unassigned (Deficit)</i>	0	(3,726,815)	(228,406)	13,936,784
<i>Total Fund Balances (Deficit)</i>	\$33,677,508	(\$3,726,815)	\$41,603,802	\$119,215,459

Stabilization arrangement In addition to the above fund balance, the governing council adopted a resolution on July 26, 2016 to establish and maintain a revenue stabilization reserve (“rainy day fund”) in the general fund that does not meet the criteria to be classified as restricted or committed. As of December 31, 2019, the general fund

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For the Year Ended December 31, 2019

stabilization reserve had reached State maximums. The principal resource for this reserve had been 60 percent of all casino revenue received by the County, with a maximum of \$1 million being set aside in any one year. The County Commissioners had also passed a resolution authorizing building permit revenues to be 100 percent allocated to the General Fund reserve balance. The reserve monies can only be used by a unanimous vote of the current County Commissioners. The General Fund reserve balance was \$6,229,953 as of December 31, 2019.

An additional resolution was adopted by the County Commissioners on December 12, 2019 allocating 60 percent of casino revenues set aside for the general fund stabilization reserve to the criminal and administrative justice fund for the purpose of revenue stability in the fund and to build a stabilization reserve. The reserve monies can only be used by a unanimous vote of the current County Commissioners. The reserve balance in the Criminal and Administrative Justice fund was \$1,300,000 as of December 31, 2019.

Note 6 - Deposits and Investments

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

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, bonds, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
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 this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;

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7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met 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, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Banker's acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to 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. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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. Except as noted above, 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. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2019, \$238,928 of the County's total bank balance of \$63,361,554 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in an uninsured and uncollateralized balance.

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The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At December 31, 2019, the County's board of developmental disabilities special revenue fund had a balance of \$306,160 with NEON, a jointly governed organization (See Note 21). 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, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$4,197,275	Average of 55.7 days	AAAm	N/A
Federated Government Obligations Fund	185,550	Less than one year	AAAm	N/A
Total Net Asset Value Per Share	<u>\$4,382,825</u>			
Amortized Cost				
Commercial Paper	<u>10,087,450</u>	Less than one year	AA+	8.90 %
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	1,998,360	Less than one year	AA+	1.76
Federal Home Loan Bank Bonds	7,812,883	Less than three years	AA+	6.89
Federal Home Loan Bank Bonds	6,590,269	Less than five years	AA+	5.81
Federal National Mortgage Association Bonds	11,040,458	Less than one year	AA+	9.74
Federal National Mortgage Association Bonds	6,983,270	Less than three years	AA+	6.16
Federal National Mortgage Association Bonds	1,537,995	Less than five years	AA+	1.36
Federal Home Loan Mortgage Corporation Bonds	6,675,572	Less than one year	AA+	5.89
Federal Home Loan Mortgage Corporation Bonds	3,568,573	Less than three years	AA+	3.15
Federal Home Loan Mortgage Corporation Bonds	24,039,494	Less than five years	AA+	21.21
Federal Farm Credit Bonds	1,497,530	Less than one year	AA+	1.32
Federal Farm Credit Bonds	6,899,599	Less than three years	AA+	6.09
Federal Farm Credit Bonds	14,914,712	Less than five years	AA+	13.16
United States Treasury Notes	<u>5,304,392</u>	Less than three years	N/A	4.68
Total Fair Value - Level Two Inputs	<u>98,863,107</u>			
Total Investments	<u>\$113,333,382</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant

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other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2019. STAR Ohio and federated government obligations funds are measured at net asset value per share. Commercial paper is measured at amortized cost. The County's remaining investments are measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Credit Risk All investments of the County carry a rating of AA+ or AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

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

Note 7 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes were levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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. 2018 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$14.30 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2019 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,974,459,810
Other Real Estate	949,011,710
Tangible Personal Property	
Public Utility	297,923,040
Total	<u><u>\$4,221,394,560</u></u>

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The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2019, and for which there was an enforceable legal claim. In governmental and internal service funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 - Permissive Sales and Use Tax

The County currently levies a 1.25 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 first enacted 1 percent of this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. In November of 2014, the voters passed by 51 percent of the vote, the renewal of the May 2010 ½ percent sales tax levy, along with a ¼ percent sales tax commencing on April 1st, 2015. Both sales tax levies are for the purpose of providing criminal and administrative justice services of the Sheriff, Coroner, Prosecutor and 9-1-1 for a five year period of time.

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

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

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

Note 9 - Receivables

Receivables at December 31, 2019, consisted of taxes, payments in lieu of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund and intergovernmental receivables arising from grants, entitlements, and shared revenues.

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

Special assessments expected to be collected in more than one year amount to \$8,900 in the debt service fund, \$467,435 in the 911 operations special revenue fund, \$14,136 in the water enterprise fund and \$328,248 in the sewer enterprise fund. At December 31, 2019 the amount of delinquent special assessments was \$281,471.

Mahoning County, Ohio
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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 Funds</i>	
General Fund	
Local Government	\$1,522,002
Homestead and Rollback	371,484
Special Elections	318,278
Casino Revenues	270,110
Ohio Public Defender	239,601
Juvenile Justice Center	3,686
<i>Total General Fund</i>	2,725,161
Special Revenue Funds	
<i>Major</i>	
Criminal and Administrative Justice	1,064,824
Children Services Board	184,230
Developmental Disabilities Board	1,405,090
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	6,203,573
Board of Mental Health	252,564
911 Operations	28,446
Grants	8,839,726
Area Agency on Aging	78,746
Sheriff's Policing Revenue	50,810
<i>Total Special Revenue Funds</i>	18,108,009
Major Debt Service Fund	
Debt Service	132,118
NonMajor Capital Projects Fund	
Roads and Bridges	624,457
<i>Total Governmental Funds</i>	\$21,589,745

At December 31, 2019 the County had an intergovernmental receivable of \$2,949,268 in the sewer enterprise fund for charges to various cities, grants and debt as well as \$38,147 in the internal service funds for homestead and rollback on tax distributions specific to the self-hospitalization fund.

Payments in Lieu of Taxes

According to State law, the County has established several tax incremental financing districts within the County under which the County has granted property tax exemptions and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if the property had not been declared exempt. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by these owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

Mahoning County, Ohio
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For the Year Ended December 31, 2019

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 - Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,298,205	\$59,522	\$0	\$1,357,727
Construction in progress	15,454,364	8,324,172	(3,944,583)	19,833,953
Total capital assets not being depreciated	<u>16,752,569</u>	<u>8,383,694</u>	<u>(3,944,583)</u>	<u>21,191,680</u>
Capital assets being depreciated				
Buildings, structures and improvements	99,673,948	87,855	0	99,761,803
Furniture, fixtures and equipment	21,627,616	2,417,579	(1,513,867)	22,531,328
Vehicles	11,832,530	416,991	(1,415,570)	10,833,951
Infrastructure	144,867,788	3,924,382	0	148,792,170
Total capital assets being depreciated	<u>278,001,882</u>	<u>6,846,807</u>	<u>(2,929,437)</u>	<u>281,919,252</u>
Accumulated depreciation				
Buildings, structures and improvements	(50,587,291)	(3,244,869)	0	(53,832,160)
Furniture, fixtures and equipment	(18,198,135)	(1,124,772)	1,512,126	(17,810,781)
Vehicles	(8,940,345)	(774,878)	1,336,324	(8,378,899)
Infrastructure	(72,361,696)	(4,396,649)	0	(76,758,345)
Total accumulated depreciation	<u>(150,087,467)</u>	<u>(9,541,168) *</u>	<u>2,848,450</u>	<u>(156,780,185)</u>
Capital assets being depreciated, net	<u>127,914,415</u>	<u>(2,694,361)</u>	<u>(80,987)</u>	<u>125,139,067</u>
Governmental activities capital assets, net	<u>\$144,666,984</u>	<u>\$5,689,333</u>	<u>(\$4,025,570)</u>	<u>\$146,330,747</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2019

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,501,961
Judicial	476,812
Public Safety	1,713,878
Public Works	4,803,161
Health	610,158
Human Services	435,198
<u>Total</u>	<u>\$9,541,168</u>

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
Business type activities:				
Capital assets not being depreciated				
Land	\$819,498	\$13,101	\$0	\$832,599
Construction in progress	16,474,619	7,605,769	(8,329,388)	15,751,000
<u>Total capital assets not being depreciated</u>	<u>17,294,117</u>	<u>7,618,870</u>	<u>(8,329,388)</u>	<u>16,583,599</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,507,152	111,000	0	15,618,152
Utility plant in service	55,118,933	0	0	55,118,933
Infrastructure	122,749,375	8,652,892	0	131,402,267
Furniture, fixtures and equipment	1,409,996	26,205	0	1,436,201
Vehicles	2,065,815	328,704	(210,832)	2,183,687
<u>Total capital assets being depreciated</u>	<u>196,851,271</u>	<u>9,118,801</u>	<u>(210,832)</u>	<u>205,759,240</u>
Accumulated depreciation				
Buildings, structures and improvements	(11,092,284)	(386,207)	0	(11,478,491)
Utility plant in service	(36,770,462)	(1,015,115)	0	(37,785,577)
Infrastructure	(69,400,684)	(2,562,442)	0	(71,963,126)
Furniture, fixtures and equipment	(998,677)	(70,512)	0	(1,069,189)
Vehicles	(1,328,651)	(137,031)	210,832	(1,254,850)
<u>Total accumulated depreciation</u>	<u>(119,590,758)</u>	<u>(4,171,307) *</u>	<u>210,832</u>	<u>(123,551,233)</u>
Capital assets being depreciated, net	77,260,513	4,947,494	0	82,208,007
<u>Business type activities capital assets, net</u>	<u>\$94,554,630</u>	<u>\$12,566,364</u>	<u>(\$8,329,388)</u>	<u>\$98,791,606</u>

* Depreciation expense was charged to business-type activities as follows:

Water	\$424,125
Sewer	3,747,182
<u>Total</u>	<u>\$4,171,307</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2019

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2019, 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	584,002,766
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	2,500,000
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 (stop loss) policy covers annual claims in excess of \$160,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$2,497,389 have been accrued as a liability based on a review of the January through March 2020 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 2018 and 2019 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$1,963,089	\$22,776,613	\$22,379,782	\$2,359,920
2019	2,359,920	21,669,686	21,532,217	2,497,389

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2019 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 2019. The intergovernmental payable includes actual claim costs of \$632,101. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,380,191 have been accrued as a liability at December 31, 2019, 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, 2019, 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

Mahoning County, Ohio
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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 2018 and 2019 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2018	\$1,567,059	\$57,974	\$355,849	\$21,641	\$1,290,825
2019	1,290,825	238,650	365,626	216,342	1,380,191

Note 13 – Shared Risk Pool

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of 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 2019 was \$764,608.

Note 14 - Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

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

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

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Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

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

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

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2019 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

For 2019, the County's contractually required contribution was \$10,125,130 for the traditional plan, \$184,832 for the combined plan and \$154,813 for the member-directed plan. Of these amounts, \$1,205,071 is reported as an intergovernmental payable for the traditional plan, \$27,578 for the combined plan, and \$23,132 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Mahoning County, Ohio
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Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$92,279 for 2019. Of this amount \$6,020 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.52415680%	0.31884660%	0.00556514%	
Prior Measurement Date	<u>0.53276000%</u>	<u>0.35898505%</u>	<u>0.00580443%</u>	
Change in Proportionate Share	<u>-0.00860320%</u>	<u>-0.04013845%</u>	<u>-0.00023929%</u>	
Proportionate Share of the:				
Net Pension Liability	\$143,555,920	\$0	\$1,230,697	\$144,786,617
Net Pension Asset	0	356,541	0	356,541
Pension Expense	30,533,593	102,847	91,849	30,728,289

2019 pension expense for the member-directed defined contribution plan was \$154,813. The aggregate pension expense for all pension plans was \$30,883,102 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$6,622	\$0	\$10,020	\$16,642
Changes of assumptions	12,496,895	79,631	144,569	12,721,095
Net difference between projected and actual earnings on pension plan investments	19,484,556	76,805	0	19,561,361
Changes in proportion and differences between County contributions and proportionate share of contributions	0	40,484	30,029	70,513
County contributions subsequent to the measurement date	<u>10,125,130</u>	<u>184,832</u>	<u>54,833</u>	<u>10,364,795</u>
Total Deferred Outflows of Resources	<u>\$42,113,203</u>	<u>\$381,752</u>	<u>\$239,451</u>	<u>\$42,734,406</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,884,972	\$145,622	\$5,327	\$2,035,921
Net difference between projected and actual earnings on pension plan investments	0	0	60,150	60,150
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,414,068</u>	<u>0</u>	<u>145,173</u>	<u>1,559,241</u>
Total Deferred Inflows of Resources	<u>\$3,299,040</u>	<u>\$145,622</u>	<u>\$210,650</u>	<u>\$3,655,312</u>

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\$10,364,795 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2020	\$11,999,362	\$17,137	\$11,573	\$12,028,072
2021	5,820,330	1,794	(26,784)	5,795,340
2022	1,807,586	3,413	(8,342)	1,802,657
2023	9,061,755	27,459	(2,479)	9,086,735
2024	0	(4,114)	0	(4,114)
Thereafter	0	5,609	0	5,609
Total	<u>\$28,689,033</u>	<u>\$51,298</u>	<u>(\$26,032)</u>	<u>\$28,714,299</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males

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and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members.

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Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$212,073,841	\$143,555,920	\$86,616,911
OPERS Combined Plan	(117,973)	(356,541)	(529,285)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

* Target weights will be phased in over a 24-month period concluding on July1, 2019.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,798,527	\$1,230,697	\$750,000

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Note 15 - Defined Benefit OPEB Plans

See Note 14 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$61,925 for 2019. Of this amount, \$9,253 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment healthcare.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Asset/Liability:			
Current Measurement Date	0.50767905%	0.00556514%	
Prior Measurement Date	<u>0.51499500%</u>	<u>0.00580443%</u>	
Change in Proportionate Share	<u>-0.00731595%</u>	<u>-0.00023929%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$92,173	\$92,173
OPEB Liability	66,189,364	0	66,189,364
OPEB Expense	5,572,519	(26,892)	5,545,627

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At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$22,413	\$8,356	\$30,769
Changes of assumptions	2,134,025	1,937	2,135,962
Net difference between projected and actual earnings on pension plan investments	3,034,391	0	3,034,391
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	8,377	8,377
County contributions subsequent to the measurement date	61,925	0	61,925
	<u>61,925</u>	<u>0</u>	<u>61,925</u>
Total Deferred Outflows of Resources	<u>\$5,252,754</u>	<u>\$18,670</u>	<u>\$5,271,424</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$179,592	\$4,689	\$184,281
Changes of assumptions	0	101,056	101,056
Net difference between projected and actual earnings on OPEB plan investments	0	5,789	5,789
Changes in proportionate share and difference between County contributions and proportionate share of contributions	776,042	1,379	777,421
	<u>776,042</u>	<u>1,379</u>	<u>777,421</u>
Total Deferred Inflows of Resources	<u>\$955,634</u>	<u>\$112,913</u>	<u>\$1,068,547</u>

\$61,925 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending June 30:			
2020	\$1,887,162	(\$20,675)	\$1,866,487
2021	327,600	(20,675)	306,925
2022	491,803	(18,355)	473,448
2023	1,528,630	(17,540)	1,511,090
2024	0	(17,035)	(17,035)
Thereafter	0	37	37
	<u>0</u>	<u>37</u>	<u>37</u>
Total	<u>\$4,235,195</u>	<u>(\$94,243)</u>	<u>\$4,140,952</u>

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Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was be effective for the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

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During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$84,680,866	\$66,189,364	\$51,483,732

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$63,622,339	\$66,189,364	\$69,145,887

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 initial, 4 percent ultimate

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Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$78,651)	(\$92,173)	(\$103,541)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$104,519)	(\$92,173)	(\$77,050)

Mahoning County, Ohio
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Note 16 - Compensated Absences

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

Note 17 – Notes Payable

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

	Outstanding 12/31/2018	Issued	Retired	Outstanding 12/31/2019
Governmental Activities				
Various Purpose Bond Anticipation Notes - 2019	\$0	\$4,225,000	\$0	\$4,225,000
Premium on Bond Anticipation Notes - 2019	0	67,304	(16,826)	50,478
Limited Tax G.O. Bond Anticipation Notes - 2019	0	2,250,000	0	2,250,000
Premium on Limited Tax G.O. Bond Anticipation Notes - 2019	0	37,867	(9,467)	28,400
Various Purpose Bond Anticipation Notes - 2018	4,030,000	0	(4,030,000)	0
Premium on Bond Anticipation Notes - 2018	31,041	0	(31,041)	0
Sales Tax Anticipation Notes	4,840,000	0	(1,030,000)	3,810,000
Premium on Sales Tax Anticipation Notes	163,560	0	(24,896)	138,664
Sales Tax Anticipation Refunding Notes	5,180,000	0	(280,000)	4,900,000
Premium on Sales Tax Anticipation Refunding Notes	283,518	0	(16,927)	266,591
Total Governmental Activities	\$14,528,119	\$6,580,171	(\$5,439,157)	\$15,669,133
Business Type Activities				
General Obligation Notes				
Sewer Fund				
Various Sanitary Sewer Projects - 2019	\$0	\$4,435,000	\$0	\$4,435,000
Premium on Various Sanitary Sewer Projects	0	74,641	(18,660)	55,981
Milton Sanitary Sewer Project - 2018	505,000	0	(505,000)	0
Premium on Milton Sanitary Sewer Project	3,889	0	(3,889)	0
Waste Water Treatment Plant - 2018	2,365,000	0	(2,365,000)	0
Premium on Waste Water Treatment Plant	18,217	0	(18,217)	0
Total Sewer Fund	2,892,106	4,509,641	(2,910,766)	4,490,981
Water Fund				
Milton Water Project - 2019	0	1,600,000	0	1,600,000
Premium on Milton Water Project	0	26,928	(6,732)	20,196
Milton Water Project - 2018	345,000	0	(345,000)	0
Premium on Milton Water Project	2,657	0	(2,657)	0
Total Water Fund	347,657	1,626,928	(354,389)	1,620,196
Total Business Type Activities	\$3,239,763	\$6,136,569	(\$3,265,155)	\$6,111,177

During 2019, the County issued \$4,225,000 in bond anticipation notes for governmental activities for data processing, boilers, record management, fiber tech, computer technology, administration building, justice center and juvenile justice center. The notes were issued with an interest rate of 3.0 percent and will mature September 16, 2020. As of December 31, 2019, \$998,866 of the proceeds have been spent.

Mahoning County, Ohio
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During 2019, the County issued \$2,250,000 in limited tax bond anticipation notes for governmental activities for resurfacing of roads and repair/replacement of heavy equipment. The notes were issued with an interest rate of 3.0 percent and will mature September 16, 2020. As of December 31, 2019, \$113,433 of the proceeds have been spent.

During 2019, the County issued \$4,435,000 in bond anticipation notes for the sewer enterprise fund for the Milton Sanitary Sewer project, upgrade and repair for County Sewer System, replacement of Meander Treatment Conveyor, a sewer jet truck and roofing at treatment plant. The notes were issued with an interest rate of 3.0 percent and will mature September 16, 2020. As of December 31, 2019, \$2,940,000 of the proceeds have been spent.

During 2019, the County issued \$1,600,000 in bond anticipation notes for the enterprise funds for the Milton Water Project. The notes were issued with an interest rate of 3.0 percent and will mature September 16, 2020. As of December 31, 2019, \$320,000 of the proceeds have been spent.

In prior years, the County issued sales tax anticipation notes in the bond retirement debt service fund for the purpose of paying current principal and interest payments during the year. The County issued sales tax anticipation notes in the motor vehicle gas tax fund and buildings and equipment fund for various construction and capital asset purchases. The County also issued sales tax anticipation refunding notes in 2016 to refund a large portion of the 2010B general obligation bonds that were originally issued for the purpose of street and bridge/culvert construction and the purchase of a Hazmat vehicle. 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 \$1,310,000 in sales tax anticipation notes during 2019. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2020	\$1,335,000	\$258,384	\$1,593,384
2021	955,000	224,860	1,179,860
2022	855,000	201,110	1,056,110
2023	480,000	180,098	660,098
2024	485,000	166,897	651,897
2025-2029	2,308,000	591,158	2,899,158
2030-2034	1,914,000	223,836	2,137,836
2035	378,000	11,340	389,340
Total	\$8,710,000	\$1,857,683	\$10,567,683

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

Mahoning County, Ohio
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Note 18 - Long Term Debt

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

Governmental Activities

General Obligation Bonds:

Various Purpose - 2019	2.00 - 4.00 %	\$3,455,000	2044
Various Purpose Refunding - 2017	2.00 - 4.00	5,375,000	2031
Various Purpose - 2017	2.00 - 4.00	1,075,000	2027
Various Purpose Taxable Refunding - 2017	1.80 - 3.15	525,000	2027
Various Purpose Refunding - 2016	1.10 - 3.39	6,095,000	2031
Various Purpose - 2016	1.50 - 4.00	3,210,000	2041
Various Purpose - 2014	2.00 - 4.00	5,020,000	2034
Various Purpose Refunding - 2013	1.50 - 3.00	6,030,000	2023
Various Purpose - 2010	1.25 - 6.75	14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Internal Service Refunding - 2016	1.10 - 3.39	3,425,000	2031

OPWC Loans from Direct Borrowings:

Mill and Fill - 2011	0.00	262,665	2021
Division Street Bridge Replacement - 2015	0.00	354,945	2036
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2031

Business-Type Activities

Revenue Bonds:

Various Sewer Refunding Bonds - 2017	2.00 - 4.00	8,455,000	2035
Various Sewer Bonds - 2017	2.00 - 4.00	10,960,000	2037

Revenue Bonds from Direct Placement:

Jackson Milton Water USDA Bonds - 2008	4.125 - 4.625	3,276,000	2048
Jackson Milton Sewer USDA Bonds - 2008	4.375 - 4.625	4,488,000	2048
Petersburg Wastewater Sewer USDA Bonds - 2009	4.125 - 4.250	2,502,000	2049
Boardman Wastewater USDA Bonds - 2017	Various	3,338,000	n/a
Five Points Improvement USDA Bonds - 2019	Various	197,572	n/a
New Middletown Pump Station USDA Bonds - 2019	Various	230,909	n/a

General Obligation Bonds:

Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	2035
Water System Improvement Refunding - 2017	2.00 - 4.00	985,000	2033

General Obligation Bonds from Private Placement:

Canfield Water Tower Economic Development Bonds - 2018	4.81	2,020,000	2033
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Special Assessment Bonds:

Canfield Sewer Extension Refunding - 2017	1.80 - 3.15	50,000	2027
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OWDA Loans from Direct Borrowings:

Petersburg Waterline Extension - 2010	0.00	214,509	2030
North Lima Sewer - 1999	0.73	3,600,540	2020
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022

OPWC Loans from Direct Borrowings:

Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab - 2008	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2028
SR 46 Niles - 2012	0.00	60,393	2031
Riblett Road - 2009	0.00	492,276	2032
Meander Wastewater Grit Removal - 2009	0.00	1,195,194	2030
Poland Interceptor - 2009	0.00	458,129	2029

Mahoning County, Ohio
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans from Direct Borrowings: (continued)</i>			
Lipkey Road Sanitary Sewer - 2013	0.00 %	\$299,361	2035
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	704,136	n/a
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Campbell Wastewater Treatment Plant Bypass Elimination - 2016	0.00	1,143,750	n/a
Poland Woods Interceptor Phase II - 2018	0.00	185,615	2039
Meander WWTP Pumps Replacement - 2018	0.00	410,000	2037
Wickliff Area Sanitary Sewer Rehab Phase IV - 2019	0.00	383,244	n/a
Jackson Milton Water Meter Rehab - 2008	0.00	206,785	2029
Craig Beach Rehab - 2009	0.00	279,948	2029
Mahoning Avenue Waterline Replacement - 2014	0.00	100,366	2045

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

	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2019	\$0	\$3,455,000	\$0	\$3,455,000	\$95,000
Premium on Various Purpose - 2019	0	390,488	(3,905)	386,583	0
Total Various Purpose - 2019	0	3,845,488	(3,905)	3,841,583	95,000
Various Purpose Refunding - 2017	5,365,000	0	(520,000)	4,845,000	510,000
Premium on Various Purpose Refunding - 2017	451,989	0	(26,985)	425,004	0
Total Various Purpose Refunding - 2017	5,816,989	0	(546,985)	5,270,004	510,000
Various Purpose - 2017	985,000	0	(95,000)	890,000	100,000
Premium on Various Purpose - 2017	94,476	0	(10,797)	83,679	0
Total Various Purpose - 2017	1,079,476	0	(105,797)	973,679	100,000
Various Purpose Taxable Refunding - 2017	480,000	0	(50,000)	430,000	50,000
Various Purpose Refunding - 2016	5,550,000	0	(485,000)	5,065,000	485,000
Various Purpose - 2016	2,880,000	0	(175,000)	2,705,000	180,000
Premium on Various Purpose - 2016	189,032	0	(7,637)	181,395	0
Total Various Purpose - 2016	3,069,032	0	(182,637)	2,886,395	180,000
Various Purpose - 2014	3,520,000	0	(440,000)	3,080,000	385,000
Premium on Various Purpose - 2014	96,092	0	(6,102)	89,990	0
Total Various Purpose - 2014	3,616,092	0	(446,102)	3,169,990	385,000
Various Purpose Refunding - 2013	2,500,000	0	(475,000)	2,025,000	485,000
Premium on Various Purpose Refunding - 2013	34,878	0	(7,216)	27,662	0
Total Various Purpose - 2013	2,534,878	0	(482,216)	2,052,662	485,000
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	505,000	0	(245,000)	260,000	260,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Total Various Purpose - 2010	\$5,265,000	\$0	(\$245,000)	\$5,020,000	\$260,000

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	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds					
Various Purpose - 2009	\$1,230,000	\$0	(\$230,000)	\$1,000,000	\$235,000
Internal Service Fund - 2016 Refunding	3,335,000	0	(225,000)	3,110,000	230,000
<i>Total General Obligation Bonds</i>	<u>31,976,467</u>	<u>3,845,488</u>	<u>(3,002,642)</u>	<u>32,819,313</u>	<u>3,015,000</u>
OPWC Loans from Direct Borrowings					
Mill and Fill - 2011	78,799	0	(26,266)	52,533	26,267
Division Street Bridge Replacement - 2015	310,577	0	(17,747)	292,830	17,748
Road and Bridge Upgrade Phase II - 2015	1,029,340	0	(79,180)	950,160	79,180
<i>Total OPWC Loans</i>	<u>1,418,716</u>	<u>0</u>	<u>(123,193)</u>	<u>1,295,523</u>	<u>123,195</u>
Other Long-Term Obligations					
Net Pension Liability					
OPERS	77,421,209	55,556,907	0	132,978,116	0
STRS	1,276,264	0	(45,567)	1,230,697	0
<i>Total Net Pension Liability</i>	<u>78,697,473</u>	<u>55,556,907</u>	<u>(45,567)</u>	<u>134,208,813</u>	<u>0</u>
Net OPEB Liability					
OPERS	51,803,899	9,508,354	0	61,312,253	0
Claims Payable	925,199	347,415	(524,524)	748,090	601,383
Compensated Absences	10,366,450	3,770,301	(3,876,297)	10,260,454	4,160,716
<i>Total Other Long-Term Obligations</i>	<u>141,793,021</u>	<u>69,182,977</u>	<u>(4,446,388)</u>	<u>206,529,610</u>	<u>4,762,099</u>
<i>Total Governmental Activities</i>	<u>\$175,188,204</u>	<u>\$73,028,465</u>	<u>(\$7,572,223)</u>	<u>\$240,644,446</u>	<u>\$7,900,294</u>
Business Type Activities					
Revenue Bonds					
Various Sewer Refunding Bonds - 2017 Serial	\$5,250,000	\$0	(\$335,000)	\$4,915,000	\$345,000
Various Sewer Refunding Bonds - 2017 Term	2,185,000	0	0	2,185,000	0
Premium on Sewer Refunding Bonds - 2017	378,841	0	(22,285)	356,556	0
Various Sewer Bonds - 2017 Serial	5,690,000	0	(15,000)	5,675,000	15,000
Various Sewer Bonds - 2017 Term	5,255,000	0	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	419,640	0	(24,684)	394,956	0
Revenue Bonds from Direct Placement					
Jackson Milton Water USDA Bonds - 2008	2,899,800	0	(47,500)	2,852,300	49,700
Jackson Milton Sewer USDA Bonds - 2008	3,970,000	0	(65,200)	3,904,800	68,400
Petersburg Wastewater USDA Bonds - 2009	2,232,500	0	(36,600)	2,195,900	38,100
Boardman Wastewater USDA Bonds - 2017	2,713,490	624,510	(91,600)	3,246,400	0
Five Points Improvement USDA Bonds - 2019	0	197,572	(173,700)	23,872	0
New Middletown Pump Station USDA Bonds - 2019	0	230,909	(90,600)	140,309	0
<i>Total Revenue Bonds</i>	<u>30,994,271</u>	<u>1,052,991</u>	<u>(902,169)</u>	<u>31,145,093</u>	<u>516,200</u>
General Obligation Bonds					
Water Fund					
Bailey Road Water Refunding - 2016	95,000	0	(5,000)	90,000	5,000
Premium on Bailey Road Water Refunding	5,192	0	(310)	4,882	0
Water System Improvement Refunding - 2017	985,000	0	(40,000)	945,000	55,000
Premium on Water System Refunding - 2017	88,086	0	(5,258)	82,828	0
<i>From Private Placement</i>					
Canfield Water Tower Economic Development - 2018	2,020,000	0	(85,000)	1,935,000	100,000
<i>Total General Obligation Bonds</i>	<u>\$3,193,278</u>	<u>\$0</u>	<u>(\$135,568)</u>	<u>\$3,057,710</u>	<u>\$160,000</u>

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	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Business Type Activities (continued)					
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension Refunding - 2017	\$45,000	\$0	(\$5,000)	\$40,000	\$5,000
OWDA Loans from Direct Borrowings					
Water					
Petersburg Waterline Extension	123,342	0	(10,725)	112,617	10,725
Sewer Fund					
North Lima Sewer	369,316	0	(183,985)	185,331	185,331
Campbell Wastewater Treatment Plant	11,626	0	(7,661)	3,965	3,965
Diehl Lake	142,704	0	(38,951)	103,753	40,382
<i>Total OWDA Loans</i>	<u>646,988</u>	<u>0</u>	<u>(241,322)</u>	<u>405,666</u>	<u>240,403</u>
OPWC Loans from Direct Borrowings					
Sewer Fund					
Palmyra Wastewater Treatment Plant Elimination	51,017	0	(10,203)	40,814	10,204
Facility Power Correction and Security Rehab	112,319	0	(10,211)	102,108	10,211
US 224 and SR 45 Sanitary Sewer	290,036	0	(29,004)	261,032	29,003
SR 46 Niles	39,610	0	(3,047)	36,563	3,047
Riblett Road	344,593	0	(24,614)	319,979	24,614
Meander Wastewater Grit Removal	687,237	0	(59,760)	627,477	59,760
Poland Interceptor	251,971	0	(22,906)	229,065	22,907
Lipkey Road Sanitary Sewer	246,973	0	(14,968)	232,005	14,968
New Middletown Sanitary Sewer & Pump Station	567,371	2,729	0	570,100	0
New Middletown Waste Water Treatment Plant Grit Removal System	403,000	0	(26,000)	377,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	730,112	0	0	730,112	0
Poland Woods Interceptor Phase II	172,720	12,895	(4,640)	180,975	9,281
Meander WWTP Pumps Replacement	337,271	72,729	(20,500)	389,500	20,500
Wickliff Area Sanitary Sewer Rehab	0	311,457	0	311,457	0
Water Fund					
Jackson Milton Water Meter Rehab	113,731	0	(10,339)	103,392	10,339
Craig Beach Rehab	153,971	0	(13,997)	139,974	13,997
Mahoning Avenue Waterline Replacement	90,330	0	(3,346)	86,984	3,346
<i>Total OPWC Loans</i>	<u>4,592,262</u>	<u>399,810</u>	<u>(253,535)</u>	<u>4,738,537</u>	<u>258,177</u>
Net Pension Liability OPERS:					
Sewer	6,158,505	4,419,299	0	10,577,804	0
Net OPEB Liability OPERS:					
Sewer	4,120,765	756,346	0	4,877,111	0
Compensated Absences	1,144,253	423,889	(305,768)	1,262,374	618,315
<i>Total Business Type Activities</i>	<u>\$50,895,322</u>	<u>\$7,052,335</u>	<u>(\$1,843,362)</u>	<u>\$56,104,295</u>	<u>\$1,798,095</u>

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During 2019, the County issued \$3,455,000 in various purpose bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a twenty-five year period with a final maturity during 2044. The proceeds were used for the following purposes: an HVAC system, the dog shelter and Oakhill building. The bonds will be repaid from the bond retirement debt service fund.

In 2019, the County was approved for a \$6,335,000 USDA loan through direct placement for the Five Points improvement project. As of December 31, 2019, the County has received proceeds of \$197,572. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

In 2019, the County was approved for a \$3,300,000 USDA loan through direct placement for the New Middletown Pump Station project. As of December 31, 2019, the County has received proceeds of \$230,909. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

During 2018, the County issued \$2,020,000 in economic development bonds through a non-tax private placement. The bonds have an interest rate of 4.81 percent and were issued for a fifteen year period with a final maturity during 2033. The proceeds were used for the Canfield Water Tower project to construct a 500,000 gallon steel storage tank and related waterlines. The water system upgrades were necessary for the health, safety and welfare of the residents, businesses and institutional users nearby in a section of Canfield Township. The bonds will be repaid from the water enterprise fund.

During 2017, the County issued \$5,375,000 in various purpose refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$1,605,000 of outstanding 2008 various purpose bonds, which had interest rates ranging from 3.00 to 5.75 percent and \$3,835,000 of outstanding 2011 various purpose bonds, which had interest rates ranging from 1.00 to 4.50 percent. The 2008 various purpose bonds included the following issues: a MUNIS ERP financial system, spring commons bridge, western reserve road, Mahoning avenue resurfacing and a JJC parking lot general obligation bond issue. The 2011 various purpose bonds included the following issues: an oakhill chiller issue and a courthouse exterior improvements general obligation bond issue. The bonds will be repaid from the bond retirement debt service fund and the motor vehicle gas tax fund.

During 2017, the County issued \$525,000 in taxable refunding bonds with interest rates ranging from 1.80 to 3.15 percent. The bonds were issued for a ten year period with a final maturity during 2027. The proceeds were used to current refund \$494,120 of outstanding 2007 various purpose bonds for the western reserve road phase II project, which had interest rates ranging from 4.00 to 5.75 percent. The bonds will be repaid from the motor vehicle gas tax fund.

During 2017, the County issued \$1,075,000 in various purpose bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for the purpose of various County engineer projects. The bonds were issued for a ten year period with a final maturity during 2027. The bonds will be repaid from the bond retirement debt service fund.

During 2017, the County issued \$985,000 in general obligation refunding bonds for the Jackson Milton water project with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a sixteen year period with a final maturity during 2033. The proceeds were used to advance refund \$980,000 of outstanding 2008 water system improvement bonds, which had varying interest rates. The bonds will be repaid from the water enterprise fund.

During 2017, the County issued \$8,455,000 in sewer system revenue refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for an eighteen year period with a final maturity during 2035. The proceeds were used to advance refund \$8,350,000 of outstanding 2010 various sewer bonds, which had

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interest rates ranging from 2.00 to 4.375 percent. As of December 31, 2019, proceeds of \$3,853,501 remained unspent. The bonds will be repaid from the sewer enterprise fund.

The Various Sewer Revenue Refunding bonds maturing on December 1, 2033 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	
	\$1,055,000	\$1,130,000
2032	\$520,000	\$0
2034	0	555,000
Total mandatory sinking fund payments	520,000	555,000
Amount due at stated maturity	535,000	575,000
Total	\$1,055,000	\$1,130,000
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>

During 2017, the County issued \$50,000 in sewer special assessment refunding bonds with interest rates ranging from 1.80 to 3.15 percent. The bonds were issued for a ten year period with a final maturity during 2027. The proceeds were used to current refund \$30,880 of outstanding 2007 sewer special assessment bonds for the canfield sewer extension project, which had interest rates ranging from 4.00 to 5.25 percent. The bonds will be paid from the sewer enterprise fund.

During 2017, the County issued \$10,960,000 in sewer system revenue bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for the purpose of funding sanitary sewer improvements and the acquisition of a vactor truck as well as the refunding the 2017 sewer bond anticipation notes for the waste water treatment plant maturing in January 2018. The bonds were issued for a twenty year period with a final maturity during 2037. The bonds will be paid from the sewer enterprise fund.

The Various Sewer Revenue bonds maturing on December 1, 2033, 2035 and 2037 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		
	\$1,645,000	\$1,745,000	\$1,865,000
2032	\$810,000	\$0	\$0
2034	0	860,000	0
2036	0	0	915,000
Total mandatory sinking fund payments	810,000	860,000	915,000
Amount due at stated maturity	835,000	885,000	950,000
Total	\$1,645,000	\$1,745,000	\$1,865,000
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>

In 2017, the County was approved for a \$3,338,000 USDA loan through direct placement for the Boardman wastewater treatment plant improvements project. As of December 31, 2019, the County has received proceeds of \$3,338,000. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

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

During 2013, the County defeased a 2004 various purpose general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. The 2013 refunding bonds will be repaid from the bond retirement debt service fund.

During 2010, the County issued \$14,176,000 in governmental Various Purpose Bonds and \$125,000 in enterprise Various Purpose Bonds. The issue consisted of tax exempt bonds (serial and term) and Build America Bonds (BABs). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of a Hazmat vehicle, as well as water infrastructure construction. As part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Code, which permit state or local governments to obtain certain tax advantages when they issue BABs. Under Section 6431 of the Code, the County may elect to receive payments directly from the Secretary of the United States Treasury equal to 35 percent of the corresponding interest payable on this issue. The bonds will be repaid from the bond retirement debt service fund and the water enterprise fund. A portion of the Taxable Series 2010B (consisting of a governmental portion and the water system improvement term bonds) were refunded in 2016.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

During 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 bond retirement debt service fund.

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

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

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

The County has pledged sewer revenues net of expenditures to repay revenue bonds, OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2049. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the debt issues are expected to require 50 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$39,021,726. Principal and interest paid for the current year and total net revenues were \$2,278,233 and \$4,547,483, respectively.

Claims payable will be paid from the workers' compensation internal service fund.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

There is no repayment schedule for the net pension and net OPEB liabilities. However, employer pension contributions are made from the following funds: the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, county courts, concealed handgun license, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund. For additional information related to the net pension liability and net OPEB liability see Notes 14 and 15.

The County has entered into contractual agreements for construction loans from OPWC. Under the terms of these agreements, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of the loans are as follows:

	Outstanding 12/31/2019
New Middletown Sanitary Sewer and Pump Station	\$570,100
Campbell Wastewater Treatment Plant Bypass	730,112
Wickliff Area Sanitary Sewer Rehab	311,457
Totals	\$1,611,669

In 2010, the County assumed an OWDA loan for the Petersburg Waterline Extension in the amount of \$534,216, of which \$319,707 was ARRA loan forgiveness. The balance matures July 1, 2030 and will initially be paid from user-charges. This waterline extension is for the sole use of Aqua Ohio, a private water company. Aqua Ohio will be reimbursing the County in whole for the debt payment. This debt is not included in the County's net investment in capital assets, since the capital assets do not belong to the County.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2019 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		<i>From Direct Borrowings</i>
	Principal	Interest	OPWC Loans Principal
2020	\$2,755,000	\$844,672	\$123,195
2021	2,855,000	752,326	123,194
2022	2,820,000	678,326	96,928
2023	2,870,000	601,375	96,927
2024	2,080,000	508,319	96,928
2025 - 2029	7,970,000	1,704,579	484,635
2030 - 2034	3,245,000	650,072	247,095
2035 - 2039	1,530,000	260,350	26,621
2040 - 2041	480,000	42,100	0
Total	\$26,605,000	\$6,042,119	\$1,295,523

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2020	\$260,000	\$305,053	(\$137,274)	\$427,779
2021	270,000	293,092	(131,892)	431,200
2022	280,000	279,592	(125,817)	433,775
2023	295,000	265,592	(119,517)	441,075
2024	310,000	249,367	(112,215)	447,152
2025 - 2029	1,855,000	950,105	(427,547)	2,377,558
2030 - 2034	1,455,000	371,716	(167,271)	1,659,445
2035 - 2036	295,000	19,912	(8,961)	305,951
Total	\$5,020,000	\$2,734,429	(\$1,230,494)	\$6,523,935

Business-Type Activities

	Revenue Bonds		<i>From Direct Placement</i> USDA Revenue Bonds	
	Principal	Interest	Principal	Interest
	2020	\$360,000	\$666,506	\$156,200
2021	355,000	655,707	162,800	387,902
2022	370,000	645,056	170,100	380,728
2023	885,000	630,256	177,500	373,231
2024	930,000	594,857	185,300	365,408
2025 - 2029	5,195,000	2,389,681	1,057,000	1,697,023
2030 - 2034	6,610,000	1,270,107	1,311,300	1,442,502
2035 - 2039	3,325,000	213,075	1,627,500	1,126,536
2040 - 2044	0	0	2,019,700	734,268
2045 - 2049	0	0	2,085,600	247,172
Total	\$18,030,000	\$7,065,245	\$8,953,000	\$7,149,555

	General Obligation Bonds		<i>Private Placement</i> General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
	2020	\$60,000	\$32,964	\$100,000	\$93,074	\$5,000
2021	65,000	27,814	105,000	88,263	5,000	885
2022	50,000	22,664	110,000	83,213	5,000	538
2023	65,000	17,514	115,000	77,922	5,000	1,007
2024	75,000	22,364	120,000	72,391	5,000	1,067
2025 - 2029	407,000	59,880	695,000	269,841	15,000	2,475
2030 - 2034	306,000	24,744	690,000	84,896	0	0
2035	7,000	210	0	0	0	0
Total	\$1,035,000	\$208,154	\$1,935,000	\$769,600	\$40,000	\$6,767

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2020	\$240,403	\$3,886	\$258,177
2021	52,591	1,590	258,178
2022	32,231	322	258,177
2023	10,726	0	258,174
2024	10,725	0	247,974
2025 - 2029	53,628	0	1,210,857
2030 - 2034	5,362	0	467,283
2035 - 2039	0	0	147,976
2040 - 2044	0	0	16,727
2045	0	0	3,345
Total	\$405,666	\$5,798	\$3,126,868

The County's outstanding OPWC loans from direct borrowings of \$4,738,537 related to business-type activities and \$1,295,523 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$405,666 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

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

The effects of the debt limitations described above at December 31, 2019, are an overall debt margin of \$98,513,524.

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, 2019, there were twenty-one series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$165.4 million at December 31, 2019. The aggregate principal amount payable for the four series issued prior to January 1, 1996 was \$10.2 million.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 19 – Significant Commitments

Contractual Commitments

As of December 31, 2019, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
AP O'Horo Company	\$674,600	\$637,112	\$37,488
Buckeye Civil Design	62,235	2,500	59,735
CT Consultants Inc.	232,549	212,065	20,484
Glaus, Pyle, Schomer, Burns	916,324	867,433	48,891
Insituform Technologies LLC	1,865,289	1,799,487	65,802
Jack Gibson Construction	1,195,300	1,109,451	85,849
Joseph Sylvester Construction	50,000	10,598	39,402
Lake County Sewer	43,000	26,950	16,050
M-A Building and Associates	486,611	416,275	70,336
Marucci & Gaffney Excavating	2,024,609	699,294	1,325,315
MS Consultants	1,342,298	1,241,330	100,968
Olavsky-Jaminet Architects	139,104	44,911	94,193
RT Vernal Paving	861,015	705,141	155,874
Rudzik Excavating	576,096	521,092	55,004
Thomas Fok and Associates	313,580	107,607	205,973
USR Corporation	69,999	54,937	15,062
Utility Contracting	485,144	444,912	40,232
X-Press Underground	129,798	107,049	22,749
Youngstown Central Area	225,000	152,659	72,341
Total	\$11,692,551	\$9,160,803	\$2,531,748

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

Remaining commitment amounts were encumbered at year end.

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$628,651	Mahoning County Sewer	\$3,407,911
Criminal and Administrative Justice	307,627	Mahoning County Water	36,405
Developmental Disabilities	1,078,185	<i>Total Enterprise Funds</i>	<u>\$3,444,316</u>
Other Governmental Funds	4,392,445		
<i>Total Governmental Funds</i>	<u>\$6,406,908</u>	Internal Service Funds	<u>\$92,218</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 20 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2019, consisted of advances from the general fund to the grants special revenue fund, the building and equipment capital projects fund and the telephone/data board internal service fund in the amounts of \$650,354, \$147,701 and \$4,127, respectively. All balances are expected to be paid within one year.

Interfund Transfers

Interfund transfers for the year ended December 31, 2019, consisted of the following:

Transfers To	Transfers From		
	General	Criminal and Administrative Justice	Developmental Disabilities Board
Debt Service	\$34,339	\$0	\$0
Other Governmental Funds	1,594,598	78,204	1,600,000
Water	0	0	0
Sewer	0	0	0
Totals	\$1,628,937	\$78,204	\$1,600,000

Transfers To	Transfers From			Totals
	Other Governmental Funds	Water	Sewer	
Debt Service	\$0	\$380,616	\$0	\$414,955
Other Governmental Funds	1,773,062	0	465,412	5,511,276
Water	0	0	600,000	600,000
Sewer	0	115,000	0	115,000
Totals	\$1,773,062	\$495,616	\$1,065,412	\$6,641,231

During the year, the general fund made a transfer to debt service fund for debt obligation payments. The general fund also made several transfers to other governmental funds for local match as well as capital project costs. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The developmental disabilities board fund made transfers to the building and equipment other governmental fund for related project costs. Other governmental funds made various transfers throughout the year to close completed and inactive projects and grants to their original source of funding as well as to move shared costs to the appropriate fund. The water fund made a transfer to the debt service fund was for debt obligation payments and a transfer to the sewer fund to close out related project costs. The sewer fund transfers to the other governmental funds and the water fund were for shared costs.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 21 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$1,096,451 to the Western Reserve Port Authority in 2019. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

Mahoning and Columbiana Training Association, Inc.

The Mahoning and Columbiana Training Association (MCTA) is a jointly governed organization between Mahoning and Columbiana Counties. MCTA's purpose is to foster cooperation between the member counties through sharing of facilities, manpower, grants under the Workforce Investment Act (WIA) for the purpose of providing job training for economically disadvantaged individuals and other individuals facing serious barriers to employment. The Executive Council of the MCTA is made up of three Commissioners from each of the two counties. Revenues are generated from grants received pursuant to the WIA. Effective July 1, 2004, WIA payments do not pass through the County. The Board exercises total control over the operations of the MCTA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 20 West Federal Street, Suite 604, Youngstown, Ohio 44503.

Mahoning County Family and Children First Council

The Mahoning County Family and Children First Council is a jointly governed organization, which was established to promote collaborative planning of health, education, and social services for children and families. Members of the Council from Mahoning County include the Alcohol & Drug Board, Juvenile Court, Children Services Board, Mental Health Board, Juvenile, Department of Human Services, Board of Health, Board of Mental Retardation and County Administrator. Other members are the United Way, Early Intervention Collaborative, Educational Service Center, Ohio Department of Youth Services, City of Youngstown, Youngstown City Schools, Youngstown State University, Help Hotline, United Methodist Community Center, OCCHA, Associated Neighborhood Centers, Head Start, and a parent representative. All members have an equal vote on the Council. The County does not maintain an ongoing financial interest in or an ongoing responsibility for the Council. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 300 E. Scott Street, Youngstown, Ohio 44505.

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, 2019

policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$53,790 in 2019. The Board exercises total control over the operations of EASTGATE including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 100 East Federal Street, Suite 1000, Youngstown, Ohio 44503.

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, 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 2019, \$315,400 in payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from N.E.O.N, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

Joint Communications District Regional Council of Governments

The Joint Communications District Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. The Regional Council of Governments is organized as a voluntary organization of local governments encompassing Mahoning County and Austintown and Boardman Townships. Each of the participating entities has equal representation and no financial responsibility. The Regional Council of Governments' purpose is to promote a joint communications district to upgrade the 911 system, moving into a more advanced system replacing the antiquated and outdated system, saving each of the participating entities much needed tax dollars and helping to eliminate dead spots of coverage. Mahoning County contributed \$1,045,400 in 2019. The Board exercises total control over the operations of Regional Council of Governments including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The Boardman Township Fiscal Officer will oversee the finances. Complete financial statements can be obtained from the Fiscal Officer, Bill Leicht, 8299 Market Street, Boardman, Ohio 44512.

Note 22 – Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's fiscal year 2019 financial statements; however, there was no effect on beginning net position/fund balance.

The County early implemented GASB Statement 84 in 2018. The subsequent issuance of the GASB 84 Implementation Guide led to a change in accounting principle. Under the Implementation Guide, employee payroll deductions in the payroll fund are not considered custodial and must be moved to the fund from which the employee was paid. This change resulted in adjustments to both cash and cash equivalents and intergovernmental payables in the various funds as of December 31, 2018, but had no effect on fund balance or net position in these funds.

The implementation of the GASB 84 Implementation Guide relating to the payroll fund had the following effect on the assets and liabilities on the balance sheet:

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board
Fund Balance (Deficit), December 31, 2018	\$19,531,252	\$10,076,764	\$11,940,945	\$32,789,784
Adjustments:				
Cash Equivalents	203,300	55,577	33,348	23,969
Intergovernmental Payable	(203,300)	(55,577)	(33,348)	(23,969)
Fund Balance (Deficit), December 31, 2018	<u>\$19,531,252</u>	<u>\$10,076,764</u>	<u>\$11,940,945</u>	<u>\$32,789,784</u>

	Debt Service	Other Governmental Funds	Total Governmental Funds
Fund Balance (Deficit), December 31, 2018	(\$5,048,996)	\$33,184,682	\$102,474,431
Adjustments:			
Cash Equivalents	0	62,340	378,534
Intergovernmental Payable	0	(62,340)	(378,534)
Fund Balance (Deficit), December 31, 2018	<u>(\$5,048,996)</u>	<u>\$33,184,682</u>	<u>\$102,474,431</u>

The implementation of the GASB 84 Implementation Guide relating to the payroll fund had the following effect on the assets and liabilities on the Statement of Net Position:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2018	\$103,262,099	\$76,078,133
Adjustments:		
Cash Equivalents	378,962	16,791
Intergovernmental Payable	(378,962)	(16,791)
Net Position December 31, 2018	<u>\$103,262,099</u>	<u>\$76,078,133</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Water	Sewer	Total Enterprise Funds	Internal Service
Net Position December 31, 2018	\$9,106,976	\$66,463,776	\$75,570,752	\$6,545,980
Adjustments:				
Cash Equivalents	0	16,791	16,791	428
Intergovernmental Payable	0	(16,791)	(16,791)	(428)
Net Position December 31, 2018	<u>\$9,106,976</u>	<u>\$66,463,776</u>	<u>75,570,752</u>	<u>\$6,545,980</u>
		Internal Activity	<u>507,381</u>	
		Net Position December 31, 2018	<u>\$76,078,133</u>	

Note 23 – Tax Abatement Disclosures

For 2019, the County’s property taxes were reduced by \$360,753 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2019 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Jackson Township	\$62,844
Village of Sebring	14,833
City of Youngstown	202,166
<i>Enterprise Zone Agreements:</i>	
Austintown Township	4,157
Coitsville Township	1,241
City of Struthers	552
City of Youngstown	74,960

Note 24 – Subsequent Events

COVID-19 Pandemic

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County’s investment portfolio and the investments of the pension and other employee benefit plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Youngstown Developmental Center

In April 2020, Mahoning County, with the assistance of the Western Reserve Port Authority (WRPA) took title to property currently owned by the State of Ohio and formerly used by the state to operate the Youngstown Developmental Center (YDC), a facility which had provided housing and services to persons with developmental disabilities. The plan is to transform the YDC property into a non-profit social services business park for the purpose of providing mental health and related services to citizens. The business park will be known as the Mahoning Campus of Care. The WRPA has agreed to act as project manager for certain renovation projects required to ready the buildings for initial occupancy. The cost of the renovations is estimated to be \$2,050,000. Expenditures for upkeep and security at the property will be accounted for as operating expenses. Renovations shall be accounted for as capital expenditures for the purpose of debt issuance and grant proceeds.

Note 25 – Mahoning County Land Reutilization Corporation (MCLRC)

Summary of Significant Accounting Policies

Nature of Activities

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

Method of Accounting

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

Basis of Presentation

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

Cash and Cash Equivalents

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

Prepaid Items

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

Assets Held for Resale

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Capital Assets

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Compensated Absences

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

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

Equipment

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$34,704 and accumulated depreciation of \$13,468 with an ending net value of \$21,236 at December 31, 2019. Depreciation expense amounted to \$2,999 for 2019.

Line of Credit

MCLRC has a revolving line of credit with an outstanding balance of \$0 at December 31, 2019.

Long-Term Obligations

MCLRC has long-term obligations consisting of a capital lease of \$9,334 and accrued compensated absences of \$37,062 at December 31, 2019.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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Required Supplementary Information

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

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.52415680%	0.53276000%	0.54060890%	0.54885395%
County's Proportionate Share of the Net Pension Liability	\$143,555,920	\$83,579,714	\$122,763,088	\$95,068,423
County's Covered Payroll	\$67,407,454	\$66,997,657	\$66,275,992	\$65,030,756
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	212.97%	124.75%	185.23%	146.19%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%

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

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

See accompanying notes to the required supplementary information

2015	2014
0.54228565%	0.54885395%
\$65,405,710	\$63,928,413
\$63,353,929	\$61,879,075
103.24%	103.31%
86.45%	86.36%

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

	2019	2018
County's Proportion of the Net Pension Asset	0.31884660%	0.35898505%
County's Proportionate Share of the Net Pension Asset	\$356,541	\$488,696
County's Covered Payroll	\$1,363,686	\$1,471,654
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-26.15%	-33.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See accompanying notes to the required supplementary information

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.50767905%	0.51499500%	0.52181600%
County's Proportionate Share of the Net OPEB Liability	\$66,189,364	\$55,924,664	\$52,705,188
County's Covered Payroll	\$70,262,515	\$69,703,936	\$68,800,025
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	94.20%	80.23%	76.61%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information

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

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.00556514%	0.00580443%	0.00552237%	0.00622789%
County's Proportionate Share of the Net Pension Liability	\$1,230,697	\$1,276,264	\$1,311,851	\$2,084,663
County's Covered Payroll	\$653,371	\$659,864	\$607,114	\$655,293
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	216.08%	318.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

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

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

See accompanying notes to the required supplementary information

2015	2014	2013
0.00662730%	0.00696685%	0.00696685%
\$1,831,592	\$1,694,577	\$2,018,571
\$691,450	\$724,169	\$732,231
264.89%	234.00%	275.67%
72.10%	74.70%	69.30%

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.00556514%	0.00580443%	0.00552237%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$92,173)	(\$93,272)	\$215,463
County's Covered Payroll	\$653,371	\$659,864	\$607,114
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-14.11%	-14.14%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.10%

(1) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information

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

	2019	2018	2017	2016
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$10,125,130	\$9,909,325	\$9,167,973	\$8,384,524
Contributions in Relation to the Contractually Required Contribution	<u>(10,125,130)</u>	<u>(9,909,325)</u>	<u>(9,167,973)</u>	<u>(8,384,524)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$68,815,142	\$67,407,454	\$66,997,657	\$66,275,992
Pension Contributions as a Percentage of Covered Payroll	<u>14.71%</u>	<u>14.70%</u>	<u>13.68%</u>	<u>12.65%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$184,832	\$190,916	\$191,315	\$178,333
Contributions in Relation to the Contractually Required Contribution	<u>(184,832)</u>	<u>(190,916)</u>	<u>(191,315)</u>	<u>(178,333)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,320,229	\$1,363,686	\$1,471,654	\$1,486,108
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>0.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$61,925	\$59,655	\$735,841	\$1,396,760
Contributions in Relation to the Contractually Required Contribution	<u>(61,925)</u>	<u>(59,655)</u>	<u>(735,841)</u>	<u>(1,396,760)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$71,683,496	\$70,262,515	\$69,703,936	\$68,800,025
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.08%</u>	<u>1.06%</u>	<u>2.03%</u>

- (1) Information prior to 2013 is not available for the Traditional and Combined plans.
(2) Information prior to 2016 is not available for the OPEB plan.
(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$8,219,027	\$7,999,052	\$8,428,233
<u>(8,219,027)</u>	<u>(7,999,052)</u>	<u>(8,428,233)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$65,030,756	\$63,353,929	\$61,879,075
<u>12.64%</u>	<u>12.63%</u>	<u>13.62%</u>
\$164,775	\$147,610	\$153,411
<u>(164,775)</u>	<u>(147,610)</u>	<u>(153,411)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,373,125	\$1,230,083	\$1,180,085
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

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

	2019	2018	2017	2016
Net Pension Liability				
Contractually Required Contribution	\$92,279	\$95,321	\$89,536	\$84,529
Contributions in Relation to the Contractually Required Contribution	<u>(92,279)</u>	<u>(95,321)</u>	<u>(89,536)</u>	<u>(84,529)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$659,136	\$680,864	\$639,543	\$603,779
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information

2015	2014	2013	2012	2011	2010
\$90,918	\$94,142	\$95,190	\$96,238	\$94,557	\$103,290
(90,918)	(94,142)	(95,190)	(96,238)	(94,557)	(103,290)
\$0	\$0	\$0	\$0	\$0	\$0
\$649,414	\$692,145	\$732,231	\$740,292	\$727,362	\$794,538
14.00%	13.60%	13.00%	13.00%	13.00%	13.00%
\$0	\$2,758	\$7,322	\$7,403	\$7,274	\$7,945
0	(2,758)	(7,322)	(7,403)	(7,274)	(7,945)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.40%	1.00%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used beginning in 2017 and in 2016 and prior are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Benefit Terms – STRS OPEB

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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.

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.

Motor Vehicle Gas Tax Fund – To account for and report restricted revenue derived from taxes on motor vehicle license and gasoline taxes. By State law, expenditures are restricted to roads and bridges for maintenance and minor constructions.

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Marriage and Divorce License Fund – To account for and report marriage and divorce license fees restricted for the purpose of funding shelters for victims of domestic violence.

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

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

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

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

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

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

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

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

Western Reserve Port Authority Fund – To account for and report a two percent allocation of the Hotel/Motel tax restricted for the Western Reserve Port Authority.

Area Agency on Aging – To account for and report restricted revenue received from property taxes and State grants and reimbursements used to maintain senior citizens services or facilities.

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.

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

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

Certificate of Title Administration Fund – To account for and report the collection of a fee for each certificate of title issued by the Clerk of Courts office. Expenditures of these fees are to pay the costs incurred by the Clerk of Courts in processing titles. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

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 for the purchase or lease of micrographic or other equipment for the recorder. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

Community Development Fund – To account for and report charges received for community workforce development training programs. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

County Special Projects Fund – To account for and report the receipt of charges and transfers from the general fund used to support special/economic development projects. This fund is included with the general fund for GAAP reporting because the resolution establishing the fund does not include a revenue source.

Nonmajor Capital Projects Fund

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

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

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

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$35,054,044	\$15,595,997	\$50,650,041
Cash and Cash Equivalents In Segregated Accounts	146,041	0	146,041
Accounts Receivable	749,436	0	749,436
Intergovernmental Receivable	15,453,865	624,457	16,078,322
Property Taxes Receivable	10,910,307	0	10,910,307
Payments in Lieu of Taxes Receivable	0	792,688	792,688
Special Assessments Receivable	467,435	0	467,435
<i>Total Assets</i>	<u>\$62,781,128</u>	<u>\$17,013,142</u>	<u>\$79,794,270</u>
Liabilities			
Accounts Payable	\$1,491,148	\$0	\$1,491,148
Accrued Wages	1,420,300	0	1,420,300
Contracts Payable	0	536,050	536,050
Intergovernmental Payable	688,834	0	688,834
Matured Compensated Absences Payable	43,386	0	43,386
Interfund Payable	650,354	147,701	798,055
Accrued Interest Payable	704	62,833	63,537
Notes Payable	274,652	9,684,612	9,959,264
<i>Total Liabilities</i>	<u>4,569,378</u>	<u>10,431,196</u>	<u>15,000,574</u>
Deferred Inflows of Resources			
Property Taxes	9,642,992	0	9,642,992
Payments in Lieu of Taxes	0	792,688	792,688
Unavailable Revenue	12,754,214	0	12,754,214
<i>Total Deferred Inflows of Resources</i>	<u>22,397,206</u>	<u>792,688</u>	<u>23,189,894</u>
Fund Balances			
Restricted	36,042,950	5,789,258	41,832,208
Unassigned (Deficit)	(228,406)	0	(228,406)
<i>Total Fund Balances</i>	<u>35,814,544</u>	<u>5,789,258</u>	<u>41,603,802</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$62,781,128</u>	<u>\$17,013,142</u>	<u>\$79,794,270</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$7,885,150	\$0	\$7,885,150
Payments in Lieu of Taxes	0	795,661	795,661
Permissive Sales Tax	0	680,985	680,985
Hotel/Lodging Taxes	1,574,142	0	1,574,142
Intergovernmental	46,949,797	7,207,707	54,157,504
Interest	126,493	179,642	306,135
Fees, Licenses and Permits	8,334,549	0	8,334,549
Fines and Forfeitures	872,225	0	872,225
Rentals and Royalties	17,713	0	17,713
Charges for Services	2,210,860	0	2,210,860
Contributions and Donations	473,143	81	473,224
Special Assessments	285,592	0	285,592
Other	1,431,510	20,819	1,452,329
<i>Total Revenues</i>	<u>70,161,174</u>	<u>8,884,895</u>	<u>79,046,069</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	10,560,332	0	10,560,332
Judicial	3,577,723	0	3,577,723
Public Safety	3,718,684	0	3,718,684
Public Works	9,365,132	0	9,365,132
Health	12,906,634	0	12,906,634
Human Services	26,516,432	0	26,516,432
Capital Outlay	0	10,404,401	10,404,401
Debt Service:			
Principal Retirement	393,193	222,774	615,967
Interest and Fiscal Charges	91,039	193,570	284,609
Issuance Costs	0	260,737	260,737
<i>Total Expenditures</i>	<u>67,129,169</u>	<u>11,081,482</u>	<u>78,210,651</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,032,005</u>	<u>(2,196,587)</u>	<u>835,418</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	0	3,455,000	3,455,000
Premium on General Obligation Bonds	0	390,488	390,488
Transfers In	2,262,947	3,248,329	5,511,276
Transfers Out	(1,709,091)	(63,971)	(1,773,062)
<i>Total Other Financing Sources (Uses)</i>	<u>553,856</u>	<u>7,029,846</u>	<u>7,583,702</u>
<i>Net Change in Fund Balances</i>	3,585,861	4,833,259	8,419,120
<i>Fund Balances Beginning of Year</i>	<u>32,228,683</u>	<u>955,999</u>	<u>33,184,682</u>
<i>Fund Balances End of Year</i>	<u>\$35,814,544</u>	<u>\$5,789,258</u>	<u>\$41,603,802</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$830,343	\$7,020,719	\$149,037	\$327,793
Cash and Cash Equivalents In Segregated Accounts	0	7,035	0	2,999
Accounts Receivable	0	800	0	286,683
Intergovernmental Receivable	0	6,203,573	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$830,343</u>	<u>\$13,232,127</u>	<u>\$149,037</u>	<u>\$617,475</u>
Liabilities				
Accounts Payable	\$381,478	\$91,138	\$0	\$868
Accrued Wages	506,168	276,841	0	185,755
Intergovernmental Payable	148,083	77,238	0	164,037
Matured Compensated Absences Payable	23,020	0	0	282
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	704	0	0
Notes Payable	0	274,652	0	0
<i>Total Liabilities</i>	<u>1,058,749</u>	<u>720,573</u>	<u>0</u>	<u>350,942</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	4,156,585	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>4,156,585</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	0	8,354,969	149,037	266,533
Unassigned (Deficit)	(228,406)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(228,406)</u>	<u>8,354,969</u>	<u>149,037</u>	<u>266,533</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$830,343</u>	<u>\$13,232,127</u>	<u>\$149,037</u>	<u>\$617,475</u>

<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Board of Mental Health</u>	<u>Drug Law Enforcement</u>
\$3,875,467	\$107,230	\$257,611	\$1,477,597	\$7,615,223	\$88,951
0	273	0	0	0	0
0	0	6,600	349,121	0	0
0	0	0	0	252,564	0
0	0	0	0	6,358,748	0
0	0	0	0	0	0
<u>\$3,875,467</u>	<u>\$107,503</u>	<u>\$264,211</u>	<u>\$1,826,718</u>	<u>\$14,226,535</u>	<u>\$88,951</u>
\$6,999	\$5,245	\$11,939	\$53,136	\$322,695	\$0
58,647	25,854	30,837	25,364	38,784	0
16,685	8,158	8,975	66,251	10,737	0
17,181	2,903	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>99,512</u>	<u>42,160</u>	<u>51,751</u>	<u>144,751</u>	<u>372,216</u>	<u>0</u>
0	0	0	0	5,593,095	0
0	0	0	0	1,018,217	0
0	0	0	0	6,611,312	0
3,775,955	65,343	212,460	1,681,967	7,243,007	88,951
0	0	0	0	0	0
<u>3,775,955</u>	<u>65,343</u>	<u>212,460</u>	<u>1,681,967</u>	<u>7,243,007</u>	<u>88,951</u>
<u>\$3,875,467</u>	<u>\$107,503</u>	<u>\$264,211</u>	<u>\$1,826,718</u>	<u>\$14,226,535</u>	<u>\$88,951</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License	911 Operations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$640,316	\$459,767	\$18,305	\$1,564,820
Cash and Cash Equivalents In Segregated Accounts	1,941	12,463	1,938	0
Accounts Receivable	152	0	0	0
Intergovernmental Receivable	0	0	0	28,446
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	467,435
<i>Total Assets</i>	<u>\$642,409</u>	<u>\$472,230</u>	<u>\$20,243</u>	<u>\$2,060,701</u>
Liabilities				
Accounts Payable	\$0	\$839	\$18,133	\$81,594
Accrued Wages	0	0	0	4,140
Intergovernmental Payable	0	0	0	1,142
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>839</u>	<u>18,133</u>	<u>86,876</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	467,435
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>467,435</u>
Fund Balances				
Restricted	642,409	471,391	2,110	1,506,390
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>642,409</u>	<u>471,391</u>	<u>2,110</u>	<u>1,506,390</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$642,409</u>	<u>\$472,230</u>	<u>\$20,243</u>	<u>\$2,060,701</u>

County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$2,227,900	\$57,773	\$3,548,507	\$2,422,550	\$520,792	\$202,199
16,151	0	72,120	0	28,271	0
0	0	0	0	0	0
0	0	0	8,839,726	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$2,244,051</u>	<u>\$57,773</u>	<u>\$3,620,627</u>	<u>\$11,262,276</u>	<u>\$549,063</u>	<u>\$202,199</u>
\$233	\$0	\$33,606	\$446,730	\$5,025	\$155
4,918	0	9,908	164,911	6,052	15,710
1,370	0	5,734	43,343	18,477	4,299
0	0	0	0	0	0
0	0	0	650,354	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>6,521</u>	<u>0</u>	<u>49,248</u>	<u>1,305,338</u>	<u>29,554</u>	<u>20,164</u>
0	0	0	0	0	0
0	0	0	6,531,569	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,531,569</u>	<u>0</u>	<u>0</u>
2,237,530	57,773	3,571,379	3,425,369	519,509	182,035
0	0	0	0	0	0
<u>2,237,530</u>	<u>57,773</u>	<u>3,571,379</u>	<u>3,425,369</u>	<u>519,509</u>	<u>182,035</u>
<u>\$2,244,051</u>	<u>\$57,773</u>	<u>\$3,620,627</u>	<u>\$11,262,276</u>	<u>\$549,063</u>	<u>\$202,199</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$695,348	\$101,221	\$536,683	\$15,503
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	32,034	74,046	0	0
Intergovernmental Receivable	0	0	78,746	0
Property Taxes Receivable	0	0	4,551,559	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$727,382</u>	<u>\$175,267</u>	<u>\$5,166,988</u>	<u>\$15,503</u>
Liabilities				
Accounts Payable	\$9,589	\$0	\$14,746	\$0
Accrued Wages	7,853	0	0	4,204
Intergovernmental Payable	2,166	82,454	0	7,299
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>19,608</u>	<u>82,454</u>	<u>14,746</u>	<u>11,503</u>
Deferred Inflows of Resources				
Property Taxes	0	0	4,049,897	0
Unavailable Revenue	0	0	580,408	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>4,630,305</u>	<u>0</u>
Fund Balances				
Restricted	707,774	92,813	521,937	4,000
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>707,774</u>	<u>92,813</u>	<u>521,937</u>	<u>4,000</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$727,382</u>	<u>\$175,267</u>	<u>\$5,166,988</u>	<u>\$15,503</u>

Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$31,463	\$39,200	\$27,255	\$14,599	\$179,872	\$35,054,044
0	0	0	2,850	0	146,041
0	0	0	0	0	749,436
0	50,810	0	0	0	15,453,865
0	0	0	0	0	10,910,307
0	0	0	0	0	467,435
<u>\$31,463</u>	<u>\$90,010</u>	<u>\$27,255</u>	<u>\$17,449</u>	<u>\$179,872</u>	<u>\$62,781,128</u>
\$0	\$21	\$0	\$0	\$6,979	\$1,491,148
0	51,570	251	2,533	0	1,420,300
0	20,949	590	847	0	688,834
0	0	0	0	0	43,386
0	0	0	0	0	650,354
0	0	0	0	0	704
0	0	0	0	0	274,652
0	72,540	841	3,380	6,979	4,569,378
0	0	0	0	0	9,642,992
0	0	0	0	0	12,754,214
0	0	0	0	0	22,397,206
31,463	17,470	26,414	14,069	172,893	36,042,950
0	0	0	0	0	(228,406)
<u>31,463</u>	<u>17,470</u>	<u>26,414</u>	<u>14,069</u>	<u>172,893</u>	<u>35,814,544</u>
<u>\$31,463</u>	<u>\$90,010</u>	<u>\$27,255</u>	<u>\$17,449</u>	<u>\$179,872</u>	<u>\$62,781,128</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	14,950,834	12,301,073	0	4,283,441
Interest	0	118,885	2,835	0
Fees, Licenses and Permits	0	43,475	0	688,488
Fines and Forfeitures	0	92,835	0	0
Rentals and Royalties	0	21	0	0
Charges for Services	868,210	0	0	0
Contributions and Donations	0	0	0	2,100
Special Assessments	0	0	0	0
Other	383,067	276,012	0	145,346
<i>Total Revenues</i>	<u>16,202,111</u>	<u>12,832,301</u>	<u>2,835</u>	<u>5,119,375</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	9,365,132	0	0
Health	0	0	0	0
Human Services	16,971,648	0	0	5,494,975
Debt Service:				
Principal Retirement	0	393,193	0	0
Interest and Fiscal Charges	0	91,039	0	0
<i>Total Expenditures</i>	<u>16,971,648</u>	<u>9,849,364</u>	<u>0</u>	<u>5,494,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(769,537)</u>	<u>2,982,937</u>	<u>2,835</u>	<u>(375,600)</u>
Other Financing Sources (Uses)				
Transfers In	848,970	0	0	500,000
Transfers Out	0	(1,327,285)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>848,970</u>	<u>(1,327,285)</u>	<u>0</u>	<u>500,000</u>
<i>Net Change in Fund Balances</i>	79,433	1,655,652	2,835	124,400
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(307,839)</u>	<u>6,699,317</u>	<u>146,202</u>	<u>142,133</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$228,406)</u></u>	<u><u>\$8,354,969</u></u>	<u><u>\$149,037</u></u>	<u><u>\$266,533</u></u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$3,878,816	\$0
0	0	0	0	0	0
0	0	0	0	1,952,867	0
0	0	0	0	0	0
2,498,960	553,159	374,181	2,551,211	0	0
0	75,724	0	0	0	4,945
0	17,692	0	0	0	0
0	21,360	190,436	0	0	0
0	1,250	0	0	0	0
0	0	0	0	0	0
10,619	2,983	236,522	50,266	119,564	0
2,509,579	672,168	801,139	2,601,477	5,951,247	4,945
1,797,233	0	877,886	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	722,535	0	2,088,965	5,854,565	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,797,233	722,535	877,886	2,088,965	5,854,565	0
712,346	(50,367)	(76,747)	512,512	96,682	4,945
0	0	0	0	155,129	0
(200,000)	0	0	(4,000)	0	0
(200,000)	0	0	(4,000)	155,129	0
512,346	(50,367)	(76,747)	508,512	251,811	4,945
3,263,609	115,710	289,207	1,173,455	6,991,196	84,006
\$3,775,955	\$65,343	\$212,460	\$1,681,967	\$7,243,007	\$88,951

(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, 2019

	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License	911 Operations
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	0	0	0	513,233
Interest	0	0	0	0
Fees, Licenses and Permits	0	121,963	59,464	0
Fines and Forfeitures	46,350	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	285,592
Other	0	0	0	5,970
<i>Total Revenues</i>	<u>46,350</u>	<u>121,963</u>	<u>59,464</u>	<u>804,795</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	57,354	0
Judicial	0	113,366	0	0
Public Safety	0	0	0	1,302,302
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>113,366</u>	<u>57,354</u>	<u>1,302,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>46,350</u>	<u>8,597</u>	<u>2,110</u>	<u>(497,507)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	46,350	8,597	2,110	(497,507)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>596,059</u>	<u>462,794</u>	<u>0</u>	<u>2,003,897</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$642,409</u></u>	<u><u>\$471,391</u></u>	<u><u>\$2,110</u></u>	<u><u>\$1,506,390</u></u>

County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	12,760,491	4,050	0
0	0	0	4,773	0	0
43,837	0	941,448	86,808	3,140	0
175,439	0	41,024	0	435,908	0
0	0	0	0	0	0
0	0	0	21,320	2,427	0
0	0	0	0	469,793	0
0	0	0	0	0	0
776	0	6,355	77,978	1,152	2,295
220,052	0	988,827	12,951,370	916,470	2,295
0	0	0	5,256,808	479,409	460,002
120,931	0	966,886	2,376,540	0	0
0	0	0	874,933	0	0
0	0	0	0	0	0
0	0	0	4,240,569	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
120,931	0	966,886	12,748,850	479,409	460,002
99,121	0	21,941	202,520	437,061	(457,707)
0	0	0	156,966	0	550,000
0	0	(22,677)	(155,129)	0	0
0	0	(22,677)	1,837	0	550,000
99,121	0	(736)	204,357	437,061	92,293
2,138,409	57,773	3,572,115	3,221,012	82,448	89,742
\$2,237,530	\$57,773	\$3,571,379	\$3,425,369	\$519,509	\$182,035

(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, 2019

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
Revenues				
Property Taxes	\$0	\$0	\$4,006,334	\$0
Hotel/Lodging Taxes	472,243	1,101,899	0	0
Intergovernmental	0	0	157,493	0
Interest	0	0	0	0
Fees, Licenses and Permits	82,736	0	0	242,925
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	1,182	0	0	885
<i>Total Revenues</i>	<u>556,161</u>	<u>1,101,899</u>	<u>4,163,827</u>	<u>243,810</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	535,210	1,096,430	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	183,892
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	4,049,809	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>535,210</u>	<u>1,096,430</u>	<u>4,049,809</u>	<u>183,892</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,951</u>	<u>5,469</u>	<u>114,018</u>	<u>59,918</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	20,951	5,469	114,018	59,918
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>686,823</u>	<u>87,344</u>	<u>407,919</u>	<u>(55,918)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$707,774</u></u>	<u><u>\$92,813</u></u>	<u><u>\$521,937</u></u>	<u><u>\$4,000</u></u>

Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$7,885,150
0	0	0	0	0	1,574,142
0	0	0	0	26,315	46,949,797
0	0	0	0	0	126,493
9,004	0	0	33,750	0	8,334,549
0	0	0	0	0	872,225
0	0	0	0	0	17,713
0	1,107,107	0	0	0	2,210,860
0	0	0	0	0	473,143
0	0	0	0	0	285,592
0	82,521	0	358	27,659	1,431,510
9,004	1,189,628	0	34,108	53,974	70,161,174
0	0	0	0	0	10,560,332
0	0	0	0	0	3,577,723
0	1,179,150	62,404	72,275	43,728	3,718,684
0	0	0	0	0	9,365,132
0	0	0	0	0	12,906,634
0	0	0	0	0	26,516,432
0	0	0	0	0	393,193
0	0	0	0	0	91,039
0	1,179,150	62,404	72,275	43,728	67,129,169
9,004	10,478	(62,404)	(38,167)	10,246	3,032,005
0	0	0	0	51,882	2,262,947
0	0	0	0	0	(1,709,091)
0	0	0	0	51,882	553,856
9,004	10,478	(62,404)	(38,167)	62,128	3,585,861
22,459	6,992	88,818	52,236	110,765	32,228,683
\$31,463	\$17,470	\$26,414	\$14,069	\$172,893	\$35,814,544

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,389,014	\$13,206,983	\$15,595,997
Intergovernmental Receivable	624,457	0	624,457
Payments in Lieu of Taxes Receivable	0	792,688	792,688
<i>Total Assets</i>	<u>\$3,013,471</u>	<u>\$13,999,671</u>	<u>\$17,013,142</u>
Liabilities			
Contracts Payable	\$434,902	\$101,148	\$536,050
Interfund Payable	0	147,701	147,701
Accrued Interest Payable	19,633	43,200	62,833
Notes Payable	2,278,400	7,406,212	9,684,612
<i>Total Liabilities</i>	<u>2,732,935</u>	<u>7,698,261</u>	<u>10,431,196</u>
Deferred Inflows of Resources			
Payments in Lieu of Taxes	0	792,688	792,688
Fund Balances			
Restricted	280,536	5,508,722	5,789,258
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,013,471</u>	<u>\$13,999,671</u>	<u>\$17,013,142</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Revenues			
Payments in Lieu of Taxes	\$0	\$795,661	\$795,661
Permissive Sales Tax	0	680,985	680,985
Intergovernmental	4,994,610	2,213,097	7,207,707
Interest	25,093	154,549	179,642
Contributions and Donations	0	81	81
Other	0	20,819	20,819
<i>Total Revenues</i>	<u>5,019,703</u>	<u>3,865,192</u>	<u>8,884,895</u>
Expenditures			
Capital Outlay	6,424,960	3,979,441	10,404,401
Debt Service:			
Principal Retirement	0	222,774	222,774
Interest and Fiscal Charges	10,166	183,404	193,570
Issuance Costs	37,867	222,870	260,737
<i>Total Expenditures</i>	<u>6,472,993</u>	<u>4,608,489</u>	<u>11,081,482</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,453,290)</u>	<u>(743,297)</u>	<u>(2,196,587)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	0	3,455,000	3,455,000
Premium on General Obligation Bonds	0	390,488	390,488
Transfers In	1,482,668	1,765,661	3,248,329
Transfers Out	0	(63,971)	(63,971)
<i>Total Other Financing Sources (Uses)</i>	<u>1,482,668</u>	<u>5,547,178</u>	<u>7,029,846</u>
<i>Net Change in Fund Balances</i>	29,378	4,803,881	4,833,259
<i>Fund Balances Beginning of Year</i>	<u>251,158</u>	<u>704,841</u>	<u>955,999</u>
<i>Fund Balances End of Year</i>	<u>\$280,536</u>	<u>\$5,508,722</u>	<u>\$5,789,258</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, 2019

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$78,260	\$3,863,710	\$10,863,514	\$0	\$14,805,484
Receivables:					
Property Taxes	0	0	271,992	0	271,992
Intergovernmental	0	0	38,147	0	38,147
Prepaid Items	0	504,006	0	0	504,006
<i>Total Assets</i>	<u>78,260</u>	<u>4,367,716</u>	<u>11,173,653</u>	<u>0</u>	<u>15,619,629</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	227,277	0	227,277
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	29,989	1,542	0	25,761	57,292
Accrued Wages	0	5,221	5,353	0	10,574
Intergovernmental Payable	0	633,538	1,773	0	635,311
Interfund Payable	0	0	0	4,127	4,127
Accrued Interest Payable	0	0	6,678	0	6,678
General Obligation Bonds Payable	0	0	230,000	0	230,000
Claims Payable	0	601,383	2,497,389	0	3,098,772
<i>Total Current Liabilities</i>	<u>29,989</u>	<u>1,241,684</u>	<u>2,741,193</u>	<u>29,888</u>	<u>4,042,754</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	2,880,000	0	2,880,000
Claims Payable	0	146,707	0	0	146,707
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>146,707</u>	<u>2,880,000</u>	<u>0</u>	<u>3,026,707</u>
<i>Total Liabilities</i>	<u>29,989</u>	<u>1,388,391</u>	<u>5,621,193</u>	<u>29,888</u>	<u>7,069,461</u>
Deferred Inflows of Resources					
Property Taxes	0	0	271,992	0	271,992
Net Position					
Unrestricted	<u>\$48,271</u>	<u>\$2,979,325</u>	<u>\$5,507,745</u>	<u>(\$29,888)</u>	<u>\$8,505,453</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$415,460	\$1,299,565	\$25,595,036	\$412,700	\$27,722,761
Other	0	11,606	387	0	11,993
<i>Total Operating Revenues</i>	<u>415,460</u>	<u>1,311,171</u>	<u>25,595,423</u>	<u>412,700</u>	<u>27,734,754</u>
Operating Expenses					
Personal Services	0	112,821	94,235	0	207,056
Materials and Supplies	399,061	0	0	0	399,061
Contractual Services	3,671	641,436	2,126,468	460,585	3,232,160
Claims	0	238,650	21,669,686	0	21,908,336
Change in Worker's Compensation Estimate	0	216,342	0	0	216,342
Other	18,337	0	0	0	18,337
<i>Total Operating Expenses</i>	<u>421,069</u>	<u>1,209,249</u>	<u>23,890,389</u>	<u>460,585</u>	<u>25,981,292</u>
<i>Operating Income (Loss)</i>	<u>(5,609)</u>	<u>101,922</u>	<u>1,705,034</u>	<u>(47,885)</u>	<u>1,753,462</u>
Non-Operating Revenues (Expenses)					
Property Taxes	0	0	270,111	0	270,111
Grants	0	0	38,147	0	38,147
Interest and Fiscal Charges	0	0	(102,247)	0	(102,247)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>206,011</u>	<u>0</u>	<u>206,011</u>
<i>Change in Net Position</i>	<u>(5,609)</u>	<u>101,922</u>	<u>1,911,045</u>	<u>(47,885)</u>	<u>1,959,473</u>
<i>Net Position Beginning of Year</i>	<u>53,880</u>	<u>2,877,403</u>	<u>3,596,700</u>	<u>17,997</u>	<u>6,545,980</u>
<i>Net Position End of Year</i>	<u>\$48,271</u>	<u>\$2,979,325</u>	<u>\$5,507,745</u>	<u>(\$29,888)</u>	<u>\$8,505,453</u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Interfund					
Services Provided	\$415,460	\$1,299,565	\$25,597,311	\$412,700	\$27,725,036
Other Cash Receipts	0	11,606	387	0	11,993
Cash Payments to Employees for Services	0	(112,020)	(93,513)	0	(205,533)
Cash Payments for Goods and Services	(410,809)	0	(2,127,099)	(460,385)	(2,998,293)
Cash Payments for Claims	0	0	(21,532,217)	0	(21,532,217)
Cash Payments for Workers' Compensation Premiums	0	(697,818)	0	0	(697,818)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(365,626)	0	0	(365,626)
Other Cash Payments	(18,337)	0	0	0	(18,337)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(13,686)</u>	<u>135,707</u>	<u>1,844,869</u>	<u>(47,685)</u>	<u>1,919,205</u>
Cash Flows from Noncapital and Related Financing Activities					
Property Taxes	0	0	270,111	0	270,111
Grants	0	0	38,340	0	38,340
Principal Paid on Bonds	0	0	(225,000)	0	(225,000)
Interest Paid on Bonds	0	0	(83,451)	0	(83,451)
Advances In	0	0	0	4,127	4,127
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,127</u>	<u>4,127</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(13,686)	135,707	1,844,869	(43,558)	1,923,332
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>91,946</u>	<u>3,728,003</u>	<u>9,018,645</u>	<u>43,558</u>	<u>12,882,152</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$78,260</u></u>	<u><u>\$3,863,710</u></u>	<u><u>\$10,863,514</u></u>	<u><u>\$0</u></u>	<u><u>\$14,805,484</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$5,609)	\$101,922	\$1,705,034	(\$47,885)	\$1,753,462
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	2,275	0	2,275
Prepaid Items	0	(57,924)	0	0	(57,924)
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	(8,077)	1,542	(631)	200	(6,966)
Accrued Wages	0	668	557	0	1,225
Intergovernmental Payable	0	266,608	165	0	266,773
Claims Payable	0	(177,109)	137,469	0	(39,640)
<i>Total Adjustments</i>	<u>(8,077)</u>	<u>33,785</u>	<u>139,835</u>	<u>200</u>	<u>165,743</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u><u>(\$13,686)</u></u>	<u><u>\$135,707</u></u>	<u><u>\$1,844,869</u></u>	<u><u>(\$47,685)</u></u>	<u><u>\$1,919,205</u></u>

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Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

Board of Health – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

Other Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others, including soil and water conservation.

Mahoning County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	<u>Undivided Tax</u>	<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,544,972	\$1,953,381	\$1,600,259	\$10,098,612
Cash and Cash Equivalents in Segregated Accounts	0	0	4,223,386	4,223,386
Property Taxes Receivable	154,645,935	0	0	154,645,935
Intergovernmental Receivable	9,016,461	0	0	9,016,461
Special Assessments Receivable	18,388,213	0	0	18,388,213
<i>Total Assets</i>	<u>188,595,581</u>	<u>1,953,381</u>	<u>5,823,645</u>	<u>196,372,607</u>
Liabilities				
Accounts Payable	0	0	562,879	562,879
Intergovernmental Payable	15,561,213	38,738	3,310,661	18,910,612
<i>Total Liabilities</i>	<u>15,561,213</u>	<u>38,738</u>	<u>3,873,540</u>	<u>19,473,491</u>
Deferred Inflows of Resources				
Property Taxes	127,104,468	0	0	127,104,468
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$45,929,900</u>	<u>\$1,914,643</u>	<u>\$1,950,105</u>	<u>\$49,794,648</u>

Mahoning County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	\$17,558,014	\$0	\$0	\$17,558,014
Amounts Received as Fiscal Agent	0	7,468,514	0	7,468,514
Licenses, Permits and Fees for Other Governments	0	0	32,689,533	32,689,533
Fines and Forfeitures for Other Governments	0	0	3,412,976	3,412,976
Property Tax Collections for Other Governments	223,007,218	0	0	223,007,218
Excise Tax Collections for Other Governments	358,046	0	0	358,046
Special Assessment Collections for Other Governments	4,715,863	0	0	4,715,863
Sheriff Sales Collections for Others	0	0	3,197,273	3,197,273
Miscellaneous	34,703	0	2,981,966	3,016,669
<i>Total Additions</i>	<u>245,673,844</u>	<u>7,468,514</u>	<u>42,281,748</u>	<u>295,424,106</u>
Deductions				
Distributions of State Funds to Other Governments	17,558,014	0	0	17,558,014
Licenses, Permits and Fees Distributions to Other Governments	0	0	32,689,390	32,689,390
Fines and Forfeitures Distributions to Other Governments	0	0	3,346,844	3,346,844
Property Tax Distributions to Other Governments	222,267,789	0	0	222,267,789
Excise Tax Distributions to Other Governments	358,046	0	0	358,046
Special Assessment Distributions to Other Governments	2,965,819	0	0	2,965,819
Sheriff Sales Distributions to Others	0	0	3,197,273	3,197,273
Distributions as Fiscal Agent	0	8,610,693	0	8,610,693
Miscellaneous	34,532	0	2,854,995	2,889,527
<i>Total Deductions</i>	<u>243,184,200</u>	<u>8,610,693</u>	<u>42,088,502</u>	<u>293,883,395</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	2,489,644	(1,142,179)	193,246	1,540,711
<i>Net Position Beginning of Year</i>	<u>43,440,256</u>	<u>3,056,822</u>	<u>1,756,859</u>	<u>48,253,937</u>
<i>Net Position End of Year</i>	<u>\$45,929,900</u>	<u>\$1,914,643</u>	<u>\$1,950,105</u>	<u>\$49,794,648</u>

**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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$5,290,772	\$5,290,772	\$5,296,375	\$5,603
Permissive Sales Tax	14,910,716	14,910,716	15,449,683	538,967
Intergovernmental	5,645,451	5,645,451	6,268,334	622,883
Conveyance Fees	2,343,766	2,343,766	2,561,654	217,888
Interest	1,462,395	1,462,395	1,847,073	384,678
Fees, Licenses and Permits	3,422,000	3,422,000	3,919,020	497,020
Fines and Forfeitures	1,500,000	1,500,000	1,492,749	(7,251)
Rentals and Royalties	1,506,000	1,506,000	1,639,728	133,728
Charges for Services	848,000	848,000	841,205	(6,795)
Other	900	900	495,510	494,610
<i>Total Revenues</i>	<u>36,930,000</u>	<u>36,930,000</u>	<u>39,811,331</u>	<u>2,881,331</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	512,289	531,757	530,308	1,449
Materials and Supplies	6,000	11,906	11,906	0
Contractual Services	39,082	37,671	33,792	3,879
Capital Outlay	5,000	5,000	2,073	2,927
Total Commissioners	<u>562,371</u>	<u>586,334</u>	<u>578,079</u>	<u>8,255</u>
Microfilm				
Personal Services	228,430	252,360	247,199	5,161
Materials and Supplies	4,500	4,500	1,341	3,159
Contractual Services	321,552	296,519	285,427	11,092
Capital Outlay	5,000	5,000	0	5,000
Total Microfilm	<u>559,482</u>	<u>558,379</u>	<u>533,967</u>	<u>24,412</u>
Office of Management and Budget				
Personal Services	233,706	244,306	244,240	66
Materials and Supplies	3,000	0	0	0
Contractual Services	4,000	2,415	551	1,864
Capital Outlay	0	385	385	0
Total Office of Management and Budget	<u>240,706</u>	<u>247,106</u>	<u>245,176</u>	<u>1,930</u>
Purchasing				
Personal Services	195,872	204,372	204,290	82
Materials and Supplies	3,647	2,647	1,865	782
Contractual Services	5,210	2,610	1,799	811
Capital Outlay	0	440	440	0
Total Purchasing	<u>\$204,729</u>	<u>\$210,069</u>	<u>\$208,394</u>	<u>\$1,675</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Resources				
Personal Services	\$153,771	\$153,771	\$123,853	\$29,918
Materials and Supplies	4,000	4,000	848	3,152
Contractual Services	6,700	4,451	1,445	3,006
Capital Outlay	0	2,249	2,249	0
Total Human Resources	164,471	164,471	128,395	36,076
Building Regulations				
Personal Services	687,319	696,499	637,788	58,711
Materials and Supplies	19,721	19,620	16,057	3,563
Contractual Services	62,170	78,208	78,208	0
Capital Outlay	12,038	28,224	3,653	24,571
Other	500	28,776	28,776	0
Total Building Regulations	781,748	851,327	764,482	86,845
Planning Commission				
Personal Services	234,795	245,995	242,896	3,099
Materials and Supplies	3,965	4,220	4,220	0
Contractual Services	39,406	39,074	36,826	2,248
Capital Outlay	1,560	1,560	1,492	68
Total Planning Commission	279,726	290,849	285,434	5,415
Facilities Management				
Personal Services	2,066,629	2,124,139	2,004,304	119,835
Materials and Supplies	178,917	229,247	229,247	0
Contractual Services	1,480,369	1,491,102	1,491,102	0
Capital Outlay	0	2,160	2,160	0
Other	200	169	169	0
Total Facilities Management	3,726,115	3,846,817	3,726,982	119,835
Auditor				
Personal Services	820,561	830,786	829,584	1,202
Materials and Supplies	22,200	21,513	19,839	1,674
Contractual Services	56,489	57,073	47,972	9,101
Capital Outlay	0	13,630	13,628	2
Other	0	19,630	19,630	0
Total Auditor	899,250	942,632	930,653	11,979
Treasurer				
Personal Services	713,530	713,530	558,715	154,815
Materials and Supplies	24,289	22,500	16,800	5,700
Contractual Services	199,779	306,868	294,755	12,113
Capital Outlay	221	6,951	6,951	0
Total Treasurer	\$937,819	\$1,049,849	\$877,221	\$172,628

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$396,238	\$416,368	\$416,183	\$185
Materials and Supplies	10,431	7,879	7,226	653
Contractual Services	6,350	7,725	7,725	0
Total Recorder	413,019	431,972	431,134	838
Board of Elections				
Personal Services	1,501,577	1,681,981	1,681,981	0
Materials and Supplies	145,665	80,070	79,183	887
Contractual Services	358,091	391,357	389,965	1,392
Capital Outlay	116,036	166,869	166,869	0
Other	135	172	172	0
Total Board of Elections	2,121,504	2,320,449	2,318,170	2,279
Data Processing				
Personal Services	872,509	891,629	890,424	1,205
Materials and Supplies	2,000	2,195	2,183	12
Contractual Services	450,649	473,537	471,326	2,211
Capital Outlay	78,796	121,910	121,403	507
Total Data Processing	1,403,954	1,489,271	1,485,336	3,935
Administrative Costs				
Personal Services	933,821	26,899	13,675	13,224
Contractual Services	1,277,606	1,408,803	1,408,803	0
Other	479,000	415,343	415,343	0
Total Administrative Costs	2,690,427	1,851,045	1,837,821	13,224
Unclaimed Monies				
Other	0	55,842	55,842	0
Total Legislative and Executive	14,985,321	14,896,412	14,407,086	489,326
General Government:				
Judicial				
Clerk of Courts				
Personal Services	2,920,082	3,108,792	3,006,454	102,338
Materials and Supplies	291,407	273,601	214,666	58,935
Contractual Services	579,460	619,431	604,244	15,187
Capital Outlay	61,967	63,188	61,519	1,669
Other	7,000	7,700	7,227	473
Total Clerk of Courts	3,859,916	4,072,712	3,894,110	178,602
Judicial General				
Contractual Services	\$2,100,000	\$1,980,492	\$1,811,534	\$168,958

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas				
Personal Services	\$2,853,533	\$2,990,713	\$2,984,518	\$6,195
Materials and Supplies	16,120	15,980	15,980	0
Contractual Services	158,101	154,043	134,309	19,734
Total Common Pleas	3,027,754	3,160,736	3,134,807	25,929
Domestic Relations				
Personal Services	972,764	1,023,454	1,011,016	12,438
Materials and Supplies	7,605	9,800	9,690	110
Contractual Services	68,751	72,752	68,768	3,984
Capital Outlay	4,000	4,603	4,603	0
Total Domestic Relations	1,053,120	1,110,609	1,094,077	16,532
Juvenile Court				
Personal Services	5,579,146	5,735,293	5,609,653	125,640
Materials and Supplies	277,189	274,649	255,258	19,391
Contractual Services	585,231	581,926	545,453	36,473
Capital Outlay	25,079	75,079	70,962	4,117
Other	1,000	1,000	853	147
Total Juvenile Court	6,467,645	6,667,947	6,482,179	185,768
Probate Developmental Disabilities III				
Contractual Services	20,000	26,000	22,421	3,579
Probate Court				
Personal Services	1,004,861	1,033,990	1,022,549	11,441
Materials and Supplies	11,027	15,770	15,746	24
Contractual Services	67,480	65,719	60,642	5,077
Capital Outlay	1,551	1,581	1,576	5
Total Probate Court	1,084,919	1,117,060	1,100,513	16,547
Municipal Courts				
Personal Services	354,390	365,419	338,672	26,747
Contractual Services	45,300	62,890	22,536	40,354
Total Municipal Courts	399,690	428,309	361,208	67,101
Bailiffs				
Personal Services	800,118	832,383	789,157	43,226
Contractual Services	11,945	11,945	10,408	1,537
Total Bailiffs	\$812,063	\$844,328	\$799,565	\$44,763

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Probation				
Personal Services	\$202,137	\$204,957	\$204,957	\$0
Contractual Services	275	275	255	20
Total Probation	202,412	205,232	205,212	20
<i>Total Judicial</i>	19,027,519	19,613,425	18,905,626	707,799
<i>Total General Government</i>	34,012,840	34,509,837	33,312,712	1,197,125
Human Services:				
Veteran Services				
Personal Services	956,685	906,685	899,830	6,855
Materials and Supplies	103,414	94,418	88,894	5,524
Contractual Services	1,001,947	986,275	986,275	0
Capital Outlay	51,556	605	605	0
Other	2,000	127,419	127,419	0
Total Human Services	2,115,602	2,115,402	2,103,023	12,379
<i>Total Expenditures</i>	36,128,442	36,625,239	35,415,735	1,209,504
<i>Excess of Revenues Over (Under) Expenditures</i>	801,558	304,761	4,395,596	4,090,835
Other Financing Sources (Uses)				
Advance In	0	0	544,570	544,570
Advance Out	0	(1,075,000)	(719,839)	355,161
Transfers In	100,000	100,000	200,000	100,000
Transfers Out	(1,609,238)	(2,324,238)	(1,972,677)	351,561
Total Other Financing Sources (Uses)	(1,509,238)	(3,299,238)	(1,947,946)	1,351,292
<i>Net Change in Fund Balance</i>	(707,680)	(2,994,477)	2,447,650	5,442,127
<i>Fund Balance Beginning of Year</i>	14,125,636	14,125,636	14,125,636	0
Prior Year Encumbrances Appropriated	707,680	707,680	707,680	0
<i>Fund Balance End of Year</i>	\$14,125,636	\$11,838,839	\$17,280,966	\$5,442,127

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2019

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$25,168,000	\$25,168,000	\$25,954,632	\$786,632
Intergovernmental	3,012,000	3,012,000	4,357,315	1,345,315
Fees, Licenses and Permits	260,000	262,205	287,466	25,261
Fines and Forfeitures	24,000	21,795	21,795	0
Rentals and Royalties	275,000	275,000	350,168	75,168
Charges for Services	600,000	600,000	1,032,741	432,741
Other	0	0	276,259	276,259
<i>Total Revenues</i>	<u>29,339,000</u>	<u>29,339,000</u>	<u>32,280,376</u>	<u>2,941,376</u>
Expenditures				
Current:				
Public Safety:				
Sheriff and Administration				
Personal Services	17,947,474	18,525,644	18,401,736	123,908
Materials and Supplies	1,103,571	1,121,246	994,377	126,869
Contractual Services	3,621,145	3,575,143	3,503,677	71,466
Capital Outlay	190,710	306,654	295,264	11,390
Other	72,395	150,554	150,392	162
Total Sheriff and Administration	<u>22,935,295</u>	<u>23,679,241</u>	<u>23,345,446</u>	<u>333,795</u>
Prosecutor				
Personal Services	3,613,892	3,735,342	3,734,463	879
Materials and Supplies	32,054	30,561	28,071	2,490
Contractual Services	167,764	160,905	158,297	2,608
Capital Outlay	21,554	26,373	26,076	297
Other	70,319	70,653	70,653	0
Total Prosecutor	<u>3,905,583</u>	<u>4,023,834</u>	<u>4,017,560</u>	<u>6,274</u>
Emergency 9-1-1				
Materials and Supplies	0	12	12	0
Contractual Services	1,086,712	1,166,700	1,166,613	87
Total Emergency 9-1-1	<u>\$1,086,712</u>	<u>\$1,166,712</u>	<u>\$1,166,625</u>	<u>\$87</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund (continued)
For the Year Ended December 31, 2019

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor Contracts				
Personal Services	\$625,713	\$650,432	\$650,222	\$210
Contractual Services	0	881	881	0
Total Prosecutor Contracts	625,713	651,313	651,103	210
Coroner				
Personal Services	625,867	625,867	564,211	61,656
Materials and Supplies	16,105	17,495	10,184	7,311
Contractual Services	265,694	273,951	266,350	7,601
Capital Outlay	5,000	3,000	0	3,000
Other	0	150	121	29
Total Coroner	912,666	920,463	840,866	79,597
<i>Total Expenditures</i>	29,465,969	30,441,563	30,021,600	419,963
<i>Excess of Revenues Over (Under) Expenditures</i>	(126,969)	(1,102,563)	2,258,776	3,361,339
Other Financing Sources (Uses)				
Transfers Out	(80,000)	(78,204)	(78,204)	0
<i>Net Change in Fund Balance</i>	(206,969)	(1,180,767)	2,180,572	3,361,339
<i>Fund Balance Beginning of Year</i>	2,399,297	2,399,297	2,399,297	0
Prior Year Encumbrances Appropriated	206,969	206,969	206,969	0
<i>Fund Balance End of Year</i>	\$2,399,297	\$1,425,499	\$4,786,838	\$3,361,339

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, 2019

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,792,372	\$8,792,372	\$9,366,513	\$574,141
Intergovernmental	6,389,601	6,389,601	8,811,626	2,422,025
Contributions and Donations	0	0	60	60
Other	10,000	10,000	198,053	188,053
<i>Total Revenues</i>	<u>15,191,973</u>	<u>15,191,973</u>	<u>18,376,252</u>	<u>3,184,279</u>
Expenditures				
Current:				
Human Services:				
Security				
Contractual Services	231,750	231,750	0	231,750
Prosecutor				
Contractual Services	401,700	401,700	364,631	37,069
Administration				
Personal Services	773,855	643,809	643,809	0
Materials and Supplies	1,000	84,792	84,792	0
Contractual Services	756,557	1,934,599	1,934,599	0
Capital Outlay	0	132,678	132,678	0
Other	200,000	200,000	182,663	17,337
<i>Total Administration</i>	<u>1,731,412</u>	<u>2,995,878</u>	<u>2,978,541</u>	<u>17,337</u>
Intake				
Personal Services	1,944,625	1,910,122	1,910,122	0
Materials and Supplies	9,000	9,000	0	9,000
Contractual Services	151,500	151,500	2,067	149,433
Other	10,000	10,000	0	10,000
<i>Total Intake</i>	<u>2,115,125</u>	<u>2,080,622</u>	<u>1,912,189</u>	<u>168,433</u>
Family Services				
Personal Services	2,413,424	2,440,538	2,440,538	0
Materials and Supplies	16,000	0	0	0
Contractual Services	710,157	726,201	726,201	0
Other	25,000	59,079	59,079	0
<i>Total Family Services</i>	<u>\$3,164,581</u>	<u>\$3,225,818</u>	<u>\$3,225,818</u>	<u>\$0</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund (continued)
For the Year Ended December 31, 2019

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Business Office				
Personal Services	\$773,591	\$811,600	\$811,600	\$0
Materials and Supplies	65,000	0	0	0
Contractual Services	108,500	1,080	1,080	0
Capital Outlay	170,000	69,565	0	69,565
Total Business Office	1,117,091	882,245	812,680	69,565
Clerical				
Personal Services	724,071	718,088	696,517	21,571
Contractual Services	2,000	2,000	1,898	102
Total Clerical	726,071	720,088	698,415	21,673
Daybreak Services				
Contractual Services	0	43,296	43,296	0
Placement Services				
Personal Services	1,785,065	1,890,474	1,890,474	0
Materials and Supplies	17,500	0	0	0
Contractual Services	3,886,678	5,563,398	5,563,398	0
Other	15,000	0	0	0
Total Placement Services	5,704,243	7,453,872	7,453,872	0
Total Expenditures	15,191,973	18,035,269	17,489,442	545,827
Net Change in Fund Balance	0	(2,843,296)	886,810	3,730,106
Fund Balance Beginning of Year	12,179,050	12,179,050	12,179,050	0
Fund Balance End of Year	\$12,179,050	\$9,335,754	\$13,065,860	\$3,730,106

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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$16,661,518	\$14,759,340	\$15,200,202	\$440,862
Intergovernmental	7,708,002	7,708,002	10,882,785	3,174,783
Rentals and Royalties	5,160	5,160	205,672	200,512
Charges for Services	835,892	835,892	1,009,701	173,809
Contributions and Donations	100	100	1,351	1,251
Other	177,900	177,900	580,177	402,277
<i>Total Revenues</i>	<u>25,388,572</u>	<u>23,486,394</u>	<u>27,879,888</u>	<u>4,393,494</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,657,385	1,708,879	1,670,645	38,234
Materials and Supplies	35,835	44,190	37,247	6,943
Contractual Services	1,033,501	1,205,938	1,187,787	18,151
Capital Outlay	7,400	9,537	5,606	3,931
Other	291,500	291,500	271,255	20,245
Total Administration	<u>3,025,621</u>	<u>3,260,044</u>	<u>3,172,540</u>	<u>87,504</u>
Investigative Agent Service				
Personal Service	287,200	292,491	289,967	2,524
Materials and Supplies	1,975	2,250	2,236	14
Contractual Services	10,200	11,715	11,012	703
Total Investigative Agent Service	<u>299,375</u>	<u>306,456</u>	<u>303,215</u>	<u>3,241</u>
Leonard Kirtz				
Personal Service	2,527,279	2,509,364	2,477,164	32,200
Materials and Supplies	139,377	173,558	154,810	18,748
Contractual Services	361,609	375,516	350,024	25,492
Capital Outlay	16,020	12,819	7,702	5,117
Total Leonard Kirtz	<u>3,044,285</u>	<u>3,071,257</u>	<u>2,989,700</u>	<u>81,557</u>
Early Intervention				
Personal Services	866,553	830,496	815,950	14,546
Materials and Supplies	5,225	23,730	5,446	18,284
Contractual Services	295,495	294,206	285,530	8,676
Capital Outlay	7,005	13,569	6,152	7,417
Total Early Intervention	<u>\$1,174,278</u>	<u>\$1,162,001</u>	<u>\$1,113,078</u>	<u>\$48,923</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Centre at Javit Court				
Personal Services	\$2,089,450	\$2,130,198	\$2,114,139	\$16,059
Materials and Supplies	52,744	62,453	44,144	18,309
Contractual Supplies	395,734	387,065	366,648	20,417
Capital Outlay	5,496	6,352	1,650	4,702
Total Centre at Javit Court	2,543,424	2,586,068	2,526,581	59,487
MASCO				
Materials and Supplies	2,138	1,000	300	700
Contractual Supplies	110,748	82,640	79,867	2,773
Total MASCO	112,886	83,640	80,167	3,473
Community Services				
Personal Services	4,125,530	3,882,687	3,728,787	153,900
Materials and Supplies	27,727	21,195	19,677	1,518
Contractual Services	10,149,795	9,952,229	9,896,234	55,995
Capital Outlay	95,899	89,397	82,113	7,284
Other	162,524	164,360	127,717	36,643
Total Community Services	14,561,475	14,109,868	13,854,528	255,340
Transportation				
Personal Services	1,657,636	1,862,946	1,771,958	90,988
Materials and Supplies	293,708	261,834	251,552	10,282
Contractual Services	75,526	93,605	89,524	4,081
Capital Outlay	10,750	3,515	0	3,515
Total Transportation	2,037,620	2,221,900	2,113,034	108,866
Building and Grounds				
Personal Services	105,783	106,035	105,093	942
Contractual Services	1,264	1,556	1,255	301
Total Building and Grounds	\$107,047	\$107,591	\$106,348	\$1,243

(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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Rayen Avenue				
Contractual Services	\$2,647	\$10,030	\$5,900	\$4,130
Summer Camp				
Personal Services	216,666	193,967	192,134	1,833
Materials and Supplies	2,331	2,250	1,828	422
Contractual Services	20,600	29,830	18,430	11,400
Total Summer Camp	239,597	226,047	212,392	13,655
<i>Total Expenditures</i>	27,148,255	27,144,902	26,477,483	667,419
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,759,683)	(3,658,508)	1,402,405	5,060,913
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	50,368	50,368
Transfers Out	0	(1,600,000)	(1,600,000)	0
Total Other Financing Uses	0	(1,600,000)	(1,549,632)	50,368
<i>Net Change in Fund Balance</i>	(1,759,683)	(5,258,508)	(147,227)	5,111,281
<i>Fund Balance Beginning of Year</i>	31,711,663	31,711,663	31,711,663	0
Prior Year Encumbrances Appropriated	795,789	795,789	795,789	0
<i>Fund Balance End of Year</i>	<u>\$30,747,769</u>	<u>\$27,248,944</u>	<u>\$32,360,225</u>	<u>\$5,111,281</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$2,181,570	\$2,157,787	(\$23,783)
Permissive Sales Tax	1,867,704	1,867,704	0
Intergovernmental	402,139	302,515	(99,624)
Other	162,927	541,424	378,497
<i>Total Revenues</i>	<u>4,614,340</u>	<u>4,869,430</u>	<u>255,090</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	3,350	3,350	0
Other	46,650	43,643	3,007
Total General Government	<u>50,000</u>	<u>46,993</u>	<u>3,007</u>
Debt Service:			
Principal Retirement	7,532,226	7,532,226	0
Interest and Fiscal Charges	1,267,808	1,246,465	21,343
Issuance Costs	263,450	237,659	25,791
Total Debt Service	<u>9,063,484</u>	<u>9,016,350</u>	<u>47,134</u>
<i>Total Expenditures</i>	<u>9,113,484</u>	<u>9,063,343</u>	<u>50,141</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,499,144)</u>	<u>(4,193,913)</u>	<u>305,231</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	3,045,000	3,045,000	0
Premium on Bonds Issued	390,488	390,488	0
Proceeds of Notes	865,000	865,000	0
Premium on Notes Issued	105,171	105,171	0
Transfers In	0	380,616	380,616
Transfers Out	(10,000)	0	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>4,395,659</u>	<u>4,786,275</u>	<u>390,616</u>
<i>Net Change in Fund Balance</i>	(103,485)	592,362	695,847
<i>Fund Balance Beginning of Year</i>	<u>1,020,346</u>	<u>1,020,346</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$916,861</u>	<u>\$1,612,708</u>	<u>\$695,847</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Capital Grants	\$63,474	\$63,474	\$0
Charges for Services	1,250,000	845,776	(404,224)
Fees, Licenses and Permits	36,000	34,412	(1,588)
Special Assessments	10,000	3,672	(6,328)
Interest	9,891	21,346	11,455
General Obligation Notes Issued	1,600,000	1,600,000	0
Premium on General Obligation Notes Issued	26,928	26,928	0
Other	158,417	302,347	143,930
<i>Total Revenues</i>	<u>3,154,710</u>	<u>2,897,955</u>	<u>(256,755)</u>
Expenses			
Materials and Supplies	64,859	64,859	0
Contractual Services	1,098,508	999,919	98,589
Capital Outlay	55,340	55,340	0
Other	6,948	4,448	2,500
Debt Service:			
Principal Retirement	565,907	560,907	5,000
Interest and Fiscal Charges	306,817	283,027	23,790
Issuance Costs	23,686	23,686	0
<i>Total Expenses</i>	<u>2,122,065</u>	<u>1,992,186</u>	<u>129,879</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	<u>1,032,645</u>	<u>905,769</u>	<u>(126,876)</u>
Transfers In	350,000	600,000	250,000
Transfers Out	(505,089)	(495,616)	9,473
<i>Total Other Financing Sources (Uses)</i>	<u>(155,089)</u>	<u>104,384</u>	<u>259,473</u>
<i>Net Change in Fund Equity</i>	877,556	1,010,153	132,597
<i>Fund Equity Beginning of Year</i>	1,111,312	1,111,312	0
Prior Year Encumbrances Appropriated	14,507	14,507	0
<i>Fund Equity End of Year</i>	<u>\$2,003,375</u>	<u>\$2,135,972</u>	<u>\$132,597</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Capital Grants	\$829,997	\$556,897	(\$273,100)
Charges for Services	28,187,322	27,245,999	(941,323)
Fees, Licenses and Permits	450,000	487,761	37,761
Special Assessments	200,000	237,913	37,913
Rentals	18,567	18,600	33
Interest	85,933	203,793	117,860
OPWC Loans Issued	1,958,316	399,810	(1,558,506)
General Obligation Notes Issued	4,435,000	4,435,000	0
Premium on General Obligation Notes Issued	74,641	74,641	0
Revenue Bonds Issued	1,208,920	1,052,991	(155,929)
Sale of Capital Assets	0	8,550	8,550
Other	753	143,939	143,186
<i>Total Revenues</i>	<u>37,449,449</u>	<u>34,865,894</u>	<u>(2,583,555)</u>
Expenses			
Personal Services	9,941,834	9,650,055	291,779
Materials and Supplies	1,616,546	1,616,546	0
Contractual Services	14,440,919	11,478,659	2,962,260
Capital Outlay	11,183,414	10,618,838	564,576
Other	575,302	575,302	0
Debt Service:			
Principal Retirement	4,145,255	4,139,150	6,105
Interest and Fiscal Charges	1,143,273	1,100,739	42,534
Issuance Costs	71,141	71,141	0
<i>Total Expenses</i>	<u>43,117,684</u>	<u>39,250,430</u>	<u>3,867,254</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	<u>(5,668,235)</u>	<u>(4,384,536)</u>	<u>1,283,699</u>
Transfers In	0	115,000	115,000
Transfers Out	(772,643)	(1,065,412)	(292,769)
<i>Total Other Financing Sources (Uses)</i>	<u>(772,643)</u>	<u>(950,412)</u>	<u>(177,769)</u>
<i>Net Change in Fund Equity</i>	(6,440,878)	(5,334,948)	1,105,930
<i>Fund Equity Beginning of Year</i>	22,851,503	22,851,503	0
Prior Year Encumbrances Appropriated	6,585,863	6,585,863	0
<i>Fund Equity End of Year</i>	<u>\$22,996,488</u>	<u>\$24,102,418</u>	<u>\$1,105,930</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$15,025,930	\$14,950,834	(\$75,096)
Charges for Services	822,540	868,210	45,670
Other	88,200	383,067	294,867
<i>Total Revenues</i>	<u>15,936,670</u>	<u>16,202,111</u>	<u>265,441</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	12,349,175	12,148,302	200,873
Materials and Supplies	129,115	123,055	6,060
Contractual Services	4,708,137	4,611,548	96,589
Capital Outlay	26,648	17,278	9,370
Other	165,475	165,473	2
<i>Total Expenditures</i>	<u>17,378,550</u>	<u>17,065,656</u>	<u>312,894</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,441,880)	(863,545)	578,335
Other Financing Sources (Uses)			
Transfers In	849,040	848,970	(70)
<i>Net Change in Fund Balance</i>	(592,840)	(14,575)	578,265
<i>Fund Balance Beginning of Year</i>	457,677	457,677	0
Prior Year Encumbrances Appropriated	177,374	177,374	0
<i>Fund Balance End of Year</i>	<u>\$42,211</u>	<u>\$620,476</u>	<u>\$578,265</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,650,000	\$11,974,628	\$1,324,628
Interest	0	118,885	118,885
Fees, Licenses and Permits	30,000	43,475	13,475
Fines and Forfeitures	100,000	92,650	(7,350)
Rentals and Royalties	0	21	21
Other	0	275,212	275,212
<i>Total Revenues</i>	<u>10,780,000</u>	<u>12,504,871</u>	<u>1,724,871</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	123,849	123,849	0
Contractual Services	221	156	65
Total Prosecutor	<u>124,070</u>	<u>124,005</u>	<u>65</u>
Administration			
Personal Services	542,102	530,323	11,779
Materials and Supplies	12,812	12,812	0
Contractual Services	390,937	390,937	0
Capital Outlay	27,657	27,657	0
Total Administration	<u>973,508</u>	<u>961,729</u>	<u>11,779</u>
Roads			
Personal Services	5,962,123	5,913,914	48,209
Materials and Supplies	1,004,325	836,324	168,001
Contractual Services	300,754	280,030	20,724
Capital Outlay	128,923	120,122	8,801
Other	5,800	5,800	0
Total Roads	<u>7,401,925</u>	<u>7,156,190</u>	<u>245,735</u>
Traffic			
Materials and Supplies	86,100	68,059	18,041
Contractual Services	124,942	120,142	4,800
Total Traffic	<u>\$211,042</u>	<u>\$188,201</u>	<u>\$22,841</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund (continued)
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering Permanent License Tax			
Materials and Supplies	\$1,006,583	\$945,984	\$60,599
Contractual Services	12,700	12,628	72
Capital Outlay	43,000	0	43,000
Total Engineering Permanent License Tax	1,062,283	958,612	103,671
Supplemental License Tax to Townships			
Other	466,113	466,113	0
<i>Total Public Works</i>	10,238,941	9,854,850	384,091
Debt Service			
Principal Retirement	474,978	423,193	51,785
Interest and Fiscal Charges	94,000	94,000	0
Total Debt Service	568,978	517,193	51,785
<i>Total Expenditures</i>	10,807,919	10,372,043	435,876
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,919)	2,132,828	2,160,747
Other Financing Sources (Uses)			
Transfers Out	(1,436,102)	(1,327,285)	108,817
<i>Net Change in Fund Balance</i>	(1,464,021)	805,543	2,269,564
<i>Fund Balance Beginning of Year</i>	5,407,185	5,407,185	0
Prior Year Encumbrances Appropriated	349,412	349,412	0
<i>Fund Balance End of Year</i>	\$4,292,576	\$6,562,140	\$2,269,564

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$2,835	\$2,835
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	2,835	2,835
<i>Fund Balance Beginning of Year</i>	146,202	146,202	0
<i>Fund Balance End of Year</i>	<u>\$146,202</u>	<u>\$149,037</u>	<u>\$2,835</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,484,805	\$4,283,441	(\$201,364)
Fees, Licenses and Permits	686,125	687,103	978
Contributions and Donations	1,850	2,100	250
Other	98,430	145,346	46,916
<i>Total Revenues</i>	<u>5,271,210</u>	<u>5,117,990</u>	<u>(153,220)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,379,357	4,255,070	124,287
Materials and Supplies	19,290	17,188	2,102
Contractual Services	427,175	359,374	67,801
Capital Outlay	11,500	3,006	8,494
Other	948,525	915,595	32,930
<i>Total Expenditures</i>	<u>5,785,847</u>	<u>5,550,233</u>	<u>235,614</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(514,637)	(432,243)	82,394
Other Financing Sources (Uses)			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(14,637)	67,757	82,394
<i>Fund Balance Beginning of Year</i>	46,600	46,600	0
Prior Year Encumbrances Appropriated	28,623	28,623	0
<i>Fund Balance End of Year</i>	<u>\$60,586</u>	<u>\$142,980</u>	<u>\$82,394</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,400,000	\$2,498,960	\$98,960
Other	0	10,619	10,619
<i>Total Revenues</i>	<u>2,400,000</u>	<u>2,509,579</u>	<u>109,579</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,238,905	1,224,196	14,709
Materials and Supplies	32,152	32,152	0
Contractual Services	765,138	469,517	295,621
Capital Outlay	27,960	18,695	9,265
Other	39,321	39,321	0
<i>Total Expenditures</i>	<u>2,103,476</u>	<u>1,783,881</u>	<u>319,595</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	296,524	725,698	429,174
Other Financing Sources (Uses)			
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	0
<i>Net Change in Fund Balance</i>	96,524	525,698	429,174
<i>Fund Balance Beginning of Year</i>	3,268,514	3,268,514	0
Prior Year Encumbrances Appropriated	<u>53,513</u>	<u>53,513</u>	0
<i>Fund Balance End of Year</i>	<u><u>\$3,418,551</u></u>	<u><u>\$3,847,725</u></u>	<u><u>\$429,174</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,500	\$0	(\$2,500)
Charges for Services	52,233	21,360	(30,873)
Fees, Licenses and Permits	545,000	553,159	8,159
Fines and Forfeitures	54,000	75,776	21,776
Rentals and Royalties	18,000	17,692	(308)
Contributions and Donations	1,500	1,250	(250)
Other	0	2,983	2,983
<i>Total Revenues</i>	<u>673,233</u>	<u>672,220</u>	<u>(1,013)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	578,682	577,104	1,578
Materials and Supplies	32,013	30,278	1,735
Contractual Supplies	96,481	77,488	18,993
Capital Outlay	950	0	950
Other	111,185	53,006	58,179
<i>Total Expenditures</i>	<u>819,311</u>	<u>737,876</u>	<u>81,435</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(146,078)	(65,656)	80,422
<i>Fund Balance Beginning of Year</i>	134,643	134,643	0
Prior Year Encumbrances Appropriated	<u>17,567</u>	<u>17,567</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,132</u></u>	<u><u>\$86,554</u></u>	<u><u>\$80,422</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$423,291	\$374,181	(\$49,110)
Charges for Services	250,000	240,486	(9,514)
Other	252,000	250,547	(1,453)
<i>Total Revenues</i>	<u>925,291</u>	<u>865,214</u>	<u>(60,077)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	700,629	673,404	27,225
Materials and Supplies	10,021	4,794	5,227
Contractual Services	276,744	225,239	51,505
Other	22,889	22,889	0
<i>Total Expenditures</i>	<u>1,010,283</u>	<u>926,326</u>	<u>83,957</u>
<i>Net Change in Fund Balance</i>	(84,992)	(61,112)	23,880
<i>Fund Balance Beginning of Year</i>	261,926	261,926	0
Prior Year Encumbrances Appropriated	<u>11,105</u>	<u>11,105</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$188,039</u></u>	<u><u>\$211,919</u></u>	<u><u>\$23,880</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,281,117	\$2,400,420	\$119,303
Other	7,000	50,266	43,266
<i>Total Revenues</i>	<u>2,288,117</u>	<u>2,450,686</u>	<u>162,569</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	200,815	199,401	1,414
Contractual Supplies	9,122	9,122	0
Total Administration	<u>209,937</u>	<u>208,523</u>	<u>1,414</u>
Plant Implementation			
Personal Services	459,199	405,173	54,026
Materials and Supplies	34,464	17,943	16,521
Contractual Services	1,515,171	1,515,171	0
Capital Outlay	14,650	10,222	4,428
Other	36,151	33,807	2,344
Total Plant Implementation	<u>2,059,635</u>	<u>1,982,316</u>	<u>77,319</u>
County Assistance			
Contractual Services	79,908	79,908	0
Well Testing			
Contractual Services	38,321	0	38,321
<i>Total Expenditures</i>	<u>2,387,801</u>	<u>2,270,747</u>	<u>117,054</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(99,684)	179,939	279,623
Other Financing Sources (Uses)			
Transfers Out	0	(4,000)	(4,000)
<i>Net Change in Fund Balance</i>	(99,684)	175,939	275,623
<i>Fund Balance Beginning of Year</i>	896,963	896,963	0
Prior Year Encumbrances Appropriated	149,257	149,257	0
<i>Fund Balance End of Year</i>	<u>\$946,536</u>	<u>\$1,222,159</u>	<u>\$275,623</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Mental Health Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,709,366	\$3,819,129	\$109,763
Intergovernmental	1,961,343	1,952,867	(8,476)
Other	100,000	119,564	19,564
<i>Total Revenues</i>	<u>5,770,709</u>	<u>5,891,560</u>	<u>120,851</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	864,579	800,734	63,845
Materials and Supplies	8,300	3,410	4,890
Contractual Services	5,655,570	4,843,700	811,870
Capital Outlay	8,000	7,483	517
Other	135,500	68,137	67,363
<i>Total Expenditures</i>	<u>6,671,949</u>	<u>5,723,464</u>	<u>948,485</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(901,240)	168,096	1,069,336
Other Financing Sources (Uses)			
Transfers In	155,129	155,129	0
<i>Net Change in Fund Balance</i>	(746,111)	323,225	1,069,336
<i>Fund Balance Beginning of Year</i>	<u>7,134,044</u>	<u>7,134,044</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,387,933</u></u>	<u><u>\$7,457,269</u></u>	<u><u>\$1,069,336</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$4,945	\$4,945
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	4,945	4,945
<i>Fund Balance Beginning of Year</i>	84,006	84,006	0
<i>Fund Balance End of Year</i>	<u>\$84,006</u>	<u>\$88,951</u>	<u>\$4,945</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$39,500	\$46,338	\$6,838
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	39,500	46,338	6,838
<i>Fund Balance Beginning of Year</i>	593,978	593,978	0
<i>Fund Balance End of Year</i>	<u>\$633,478</u>	<u>\$640,316</u>	<u>\$6,838</u>

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$100,000	\$127,284	\$27,284
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	23,713	15,383	8,330
Contractual Services	61,812	53,347	8,465
Capital Outlay	59,004	46,650	12,354
<i>Total Expenditures</i>	144,529	115,380	29,149
<i>Net Change in Fund Balance</i>	(44,529)	11,904	56,433
<i>Fund Balance Beginning of Year</i>	440,399	440,399	0
Prior Year Encumbrances Appropriated	4,611	4,611	0
<i>Fund Balance End of Year</i>	\$400,481	\$456,914	\$56,433

Mahoning County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage and Divorce License Fund
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$57,526	\$57,526
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Marriage and Divorce License Fees			
Other	0	39,221	(39,221)
<i>Net Change in Fund Balance</i>	0	18,305	18,305
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$18,305	\$18,305

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$450,000	\$516,911	\$66,911
Special Assessments	285,000	284,814	(186)
Other	0	5,970	5,970
<i>Total Revenues</i>	<u>735,000</u>	<u>807,695</u>	<u>72,695</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	103,102	93,183	9,919
Materials and Supplies	3,500	2,925	575
Contractual Services	411,885	352,174	59,711
Capital Outlay	1,070,255	1,070,255	0
Other	46,828	46,828	0
<i>Total Expenditures</i>	<u>1,635,570</u>	<u>1,565,365</u>	<u>70,205</u>
<i>Net Change in Fund Balance</i>	(900,570)	(757,670)	142,900
<i>Fund Balance Beginning of Year</i>	1,197,269	1,197,269	0
Prior Year Encumbrances Appropriated	<u>778,015</u>	<u>778,015</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,074,714</u></u>	<u><u>\$1,217,614</u></u>	<u><u>\$142,900</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Probation Services Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$43,837	\$43,837
Fines and Forfeitures	190,000	173,436	(16,564)
Other	0	776	776
<i>Total Revenues</i>	<u>190,000</u>	<u>218,049</u>	<u>28,049</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	105,083	86,453	18,630
Materials and Supplies	13,127	3,699	9,428
Contractual Services	52,782	21,753	31,029
Capital Outlay	9,219	7,985	1,234
<i>Total Expenditures</i>	<u>180,211</u>	<u>119,890</u>	<u>60,321</u>
<i>Net Change in Fund Balance</i>	9,789	98,159	88,370
<i>Fund Balance Beginning of Year</i>	2,127,899	2,127,899	0
Prior Year Encumbrances Appropriated	<u>793</u>	<u>793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,138,481</u></u>	<u><u>\$2,226,851</u></u>	<u><u>\$88,370</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coroner Lab Equipment Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	57,773	57,773	0
<i>Fund Balance End of Year</i>	<u>\$57,773</u>	<u>\$57,773</u>	<u>\$0</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$914,052	\$966,742	\$52,690
Fines and Forfeitures	25,813	42,141	16,328
Other	10,000	6,355	(3,645)
<i>Total Revenues</i>	<u>949,865</u>	<u>1,015,238</u>	<u>65,373</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	190,805	190,443	362
Materials and Supplies	60,056	34,053	26,003
Contractual Services	839,129	686,040	153,089
Capital Outlay	130,484	114,519	15,965
<i>Total Expenditures</i>	<u>1,220,474</u>	<u>1,025,055</u>	<u>195,419</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(270,609)	(9,817)	260,792
Other Financing Sources (Uses)			
Transfers Out	(22,935)	(22,677)	258
<i>Net Change in Fund Balance</i>	(293,544)	(32,494)	261,050
<i>Fund Balance Beginning of Year</i>	3,448,142	3,448,142	0
Prior Year Encumbrances Appropriated	48,276	48,276	0
<i>Fund Balance End of Year</i>	<u><u>\$3,202,874</u></u>	<u><u>\$3,463,924</u></u>	<u><u>\$261,050</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$14,574,602	\$12,430,603	(\$2,143,999)
Interest	0	4,773	4,773
Fees, Licenses and Permits	25,463	86,808	61,345
Charges for Services	265,000	21,320	(243,680)
Other	42,830	77,978	35,148
<i>Total Revenues</i>	<u>14,907,895</u>	<u>12,621,482</u>	<u>(2,286,413)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	856,069	592,126	263,943
Materials and Supplies	10,426	7,880	2,546
Contractual Services	4,191,618	3,765,007	426,611
Capital Outlay	487,995	358,781	129,214
Other	260,180	148,795	111,385
Total Commissioners	<u>5,806,288</u>	<u>4,872,589</u>	<u>933,699</u>
Prosecutor			
Personal Services	353,716	350,803	2,913
Materials and Supplies	3,615	1,646	1,969
Contractual Services	2,678	2,149	529
Other	4,194	4,192	2
Total Prosecutor	<u>364,203</u>	<u>358,790</u>	<u>5,413</u>
Board of Elections			
Contractual Services	5,500	5,500	0
Capital Outlay	56,375	38,210	18,165
Total Board of Elections	<u>61,875</u>	<u>43,710</u>	<u>18,165</u>
<i>Total Legislative and Executive</i>	<u>\$6,232,366</u>	<u>\$5,275,089</u>	<u>\$957,277</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, 2019

	Final	Actual	Variance with Final Budget Positive (Negative)
Judicial:			
Juvenile Justice Court			
Personal Services	\$2,006,969	\$1,899,242	\$107,727
Materials and Supplies	16,302	16,302	0
Contractual Supplies	784,533	377,955	406,578
Capital Outlay	4,000	4,000	0
Other	9,154	9,154	0
Total Juvenile Justice Court	2,820,958	2,306,653	514,305
Domestic Relations Court			
Personal Services	\$74,857	\$73,845	\$1,012
Materials and Supplies	1,623	1,564	59
Contractual Supplies	4,347	2,448	1,899
Total Domestic Relations Court	80,827	77,857	2,970
Common Pleas Court			
Capital Outlay	32,295	32,295	0
Other	17	17	0
Total Common Pleas Court	32,312	32,312	0
Total Judicial	2,934,097	2,416,822	517,275
Total General Government	9,166,463	7,691,911	1,474,552
Public Service			
Sheriff Grants			
Personal Services	516,268	433,725	82,543
Materials and Supplies	25,816	12,719	13,097
Contractual Services	538,758	349,010	189,748
Capital Outlay	46,224	46,224	0
Other	147,414	983	146,431
Total Public Safety	1,274,480	842,661	431,819
Public Health & Welfare			
Administration			
Materials and Supplies	\$182	\$182	\$0

(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, 2019

	Final	Actual	Variance with Final Budget Positive (Negative)
Solid Waste Grants			
Materials and Supplies	\$3,000	\$1,490	\$1,510
Contractual Services	1,000	505	495
Total Solid Waste Grants	4,000	1,995	2,005
MCBDD Grants			
Personal Services	47,860	43,140	4,720
Mental Health & Recovery Board			
Contractual Services	5,758,033	4,261,083	1,496,950
<i>Total Health</i>	5,810,075	4,306,400	1,503,675
<i>Total Expenditures</i>	16,251,018	12,840,972	3,410,046
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(1,343,123)	(219,490)	1,123,633
Other Financing Sources (Uses)			
Advances In	0	650,354	650,354
Advances Out	(172,375)	(367,970)	(195,595)
Transfers In	529,597	156,966	(372,631)
Transfers Out	(155,138)	(155,129)	9
<i>Total Other Financing Sources (Uses)</i>	202,084	284,221	82,137
<i>Net Change in Fund Balance</i>	(1,141,039)	64,731	1,205,770
<i>Fund Balance Beginning of Year</i>	1,971,861	1,971,861	0
Prior Year Encumbrances Appropriated	237,328	237,328	0
<i>Fund Balance End of Year</i>	\$1,068,150	\$2,273,920	\$1,205,770

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$3,500	\$3,140	(\$360)
Fines and Forfeitures	480,000	435,616	(44,384)
Charges for Services	1,500	2,427	927
Intergovernmental	0	4,050	4,050
Contributions and Donations	464,178	469,793	5,615
Other	0	1,152	1,152
<i>Total Revenues</i>	<u>949,178</u>	<u>916,178</u>	<u>(33,000)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	143,207	141,719	1,488
Materials and Supplies	1,192	745	447
Contractual Services	382,021	363,135	18,886
Capital Outlay	4,150	4,050	100
<i>Total Expenditures</i>	<u>530,570</u>	<u>509,649</u>	<u>20,921</u>
<i>Net Change in Fund Balance</i>	418,608	406,529	(12,079)
<i>Fund Balance Beginning of Year</i>	66,379	66,379	0
Prior Year Encumbrances Appropriated	<u>29,814</u>	<u>29,814</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$514,801</u></u>	<u><u>\$502,722</u></u>	<u><u>(\$12,079)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$2,295	\$2,295
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	360,649	360,489	160
Materials and Supplies	4,329	3,088	1,241
Contractual Services	142,642	70,077	72,565
Capital Outlay	43,452	27,076	16,376
<i>Total Expenditures</i>	551,072	460,730	90,342
<i>Excess of Revenues Over (Under) Expenditures</i>	(551,072)	(458,435)	92,637
Other Financing Sources (Uses)			
Transfers In	550,000	550,000	0
<i>Net Change in Fund Balance</i>	(1,072)	91,565	92,637
<i>Fund Balance Beginning of Year</i>	105,643	105,643	0
Prior Year Encumbrances Appropriated	1,916	1,916	0
<i>Fund Balance End of Year</i>	\$106,487	\$199,124	\$92,637

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Hotel/Lodging Tax	\$450,000	\$472,014	\$22,014
Fees, Licenses and Permits	75,000	82,809	7,809
Other	0	1,182	1,182
<i>Total Revenues</i>	<u>525,000</u>	<u>556,005</u>	<u>31,005</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	159,760	158,831	929
Materials and Supplies	13,600	10,595	3,005
Contractual Services	484,849	456,611	28,238
Capital Outlay	4,480	1,116	3,364
Other	35,005	26,512	8,493
<i>Total Expenditures</i>	<u>697,694</u>	<u>653,665</u>	<u>44,029</u>
<i>Net Change in Fund Balance</i>	(172,694)	(97,660)	75,034
<i>Fund Balance Beginning of Year</i>	546,454	546,454	0
Prior Year Encumbrances Appropriated	<u>130,287</u>	<u>130,287</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$504,047</u></u>	<u><u>\$579,081</u></u>	<u><u>\$75,034</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western Reserve Port Authority Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Hotel/Lodging Tax	\$0	\$1,101,365	\$1,101,365
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Hotel/Lodging Tax			
Other	0	1,096,479	(1,096,479)
<i>Net Change in Fund Balance</i>	0	4,886	4,886
<i>Fund Balance Beginning of Year</i>	96,335	96,335	0
<i>Fund Balance End of Year</i>	<u>\$96,335</u>	<u>\$101,221</u>	<u>\$4,886</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Area Agency on Aging Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,884,478	\$3,998,138	\$113,660
Intergovernmental	173,058	157,493	(15,565)
<i>Total Revenues</i>	<u>4,057,536</u>	<u>4,155,631</u>	<u>98,095</u>
Expenditures			
Current:			
Human Services:			
Senior Citizen Services			
Contractual Services	4,256,281	4,256,281	0
Other	79,909	65,470	14,439
<i>Total Expenditures</i>	<u>4,336,190</u>	<u>4,321,751</u>	<u>14,439</u>
<i>Net Change in Fund Balance</i>	(278,654)	(166,120)	112,534
<i>Fund Balance Beginning of Year</i>	300,370	300,370	0
Prior Year Encumbrances Appropriated	25,900	25,900	0
<i>Fund Balance End of Year</i>	<u><u>\$47,616</u></u>	<u><u>\$160,150</u></u>	<u><u>\$112,534</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$310,031	\$244,305	(\$65,726)
Other	0	885	\$885
<i>Total Revenues</i>	<u>310,031</u>	<u>245,190</u>	<u>(64,841)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	99,375	75,735	23,640
Materials and Supplies	10,000	0	10,000
Contractual Services	112,918	111,281	1,637
Capital Outlay	325	0	325
<i>Total Expenditures</i>	<u>222,618</u>	<u>187,016</u>	<u>35,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	87,413	58,174	(29,239)
Other Financing Sources (Uses)			
Advances Out	(43,433)	(43,433)	0
<i>Net Change in Fund Balance</i>	43,980	14,741	(29,239)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,680)	(1,680)	0
Prior Year Encumbrances Appropriated	1,680	1,680	0
<i>Fund Balance End of Year</i>	<u>\$43,980</u>	<u>\$14,741</u>	<u>(\$29,239)</u>

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$9,004	\$9,004
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	9,004	9,004
<i>Fund Balance Beginning of Year</i>	22,459	22,459	0
<i>Fund Balance End of Year</i>	<u>\$22,459</u>	<u>\$31,463</u>	<u>\$9,004</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revenue Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,100,000	\$1,059,593	(\$40,407)
Other	19,749	82,521	62,772
<i>Total Revenues</i>	<u>1,119,749</u>	<u>1,142,114</u>	<u>22,365</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,152,993	1,152,566	427
Contractual Services	15,456	15,253	203
<i>Total Expenditures</i>	<u>1,168,449</u>	<u>1,167,819</u>	<u>630</u>
<i>Net Change in Fund Balance</i>	(48,700)	(25,705)	22,995
<i>Fund Balance Beginning of Year</i>	<u>55,448</u>	<u>55,448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,748</u></u>	<u><u>\$29,743</u></u>	<u><u>\$22,995</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	64,933	58,255	6,678
Materials and Supplies	3,841	3,841	0
<i>Total Expenditures</i>	<u>68,774</u>	<u>62,096</u>	<u>6,678</u>
<i>Net Change in Fund Balance</i>	(68,774)	(62,096)	6,678
<i>Fund Balance Beginning of Year</i>	<u>88,818</u>	<u>88,818</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,044</u></u>	<u><u>\$26,722</u></u>	<u><u>\$6,678</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Office Foreclosure Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$35,000	\$33,600	(\$1,400)
Other	0	358	358
<i>Total Revenues</i>	<u>35,000</u>	<u>33,958</u>	<u>(1,042)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	68,602	67,658	944
Contractual Services	4,448	4,373	75
<i>Total Expenditures</i>	<u>73,050</u>	<u>72,031</u>	<u>1,019</u>
<i>Net Change in Fund Balance</i>	(38,050)	(38,073)	(23)
<i>Fund Balance Beginning of Year</i>	<u>52,289</u>	<u>52,289</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,239</u>	<u>\$14,216</u>	<u>(\$23)</u>

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$23,500	\$26,315	\$2,815
Other	10,000	27,659	17,659
<i>Total Revenues</i>	<u>33,500</u>	<u>53,974</u>	<u>20,474</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	2,427	327	2,100
Materials and Supplies	15,661	8,812	6,849
Contractual Services	17,780	16,364	1,416
Capital Outlay	20,350	20,350	0
Other	6,552	6,552	0
<i>Total Expenditures</i>	<u>62,770</u>	<u>52,405</u>	<u>10,365</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,270)	1,569	30,839
Other Financing Sources (Uses)			
Transfers In	35,500	51,882	16,382
<i>Net Change in Fund Balance</i>	6,230	53,451	47,221
<i>Fund Balance Beginning of Year</i>	111,968	111,968	0
Prior Year Encumbrances Appropriated	2,770	2,770	0
<i>Fund Balance End of Year</i>	<u>\$120,968</u>	<u>\$168,189</u>	<u>\$47,221</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,500,000	\$1,537,882	\$37,882
Other	0	5,325	5,325
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,543,207</u>	<u>43,207</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,059,895	981,947	77,948
Materials and Supplies	21,369	20,026	1,343
Contractual Services	125,719	121,281	4,438
Capital Outlay	6,131	5,092	1,039
Other	1,000	760	240
Total Title Administration	<u>1,214,114</u>	<u>1,129,106</u>	<u>85,008</u>
Security Deposits			
Personal Services	98,193	86,883	11,310
Contractual Services	125	121	4
Total Security Deposits	<u>98,318</u>	<u>87,004</u>	<u>11,314</u>
<i>Total Expenditures</i>	<u>1,312,432</u>	<u>1,216,110</u>	<u>96,322</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	187,568	327,097	139,529
Other Financing Sources (Uses)			
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(12,432)	127,097	139,529
<i>Fund Balance Beginning of Year</i>	1,307,106	1,307,106	0
Prior Year Encumbrances Appropriated	<u>6,134</u>	<u>6,134</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,300,808</u></u>	<u><u>\$1,440,337</u></u>	<u><u>\$139,529</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$105,578	\$130,334	\$24,756
Other	0	84	84
<i>Total Revenues</i>	<u>105,578</u>	<u>130,418</u>	<u>24,840</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Personal Services	2,070	2,037	33
Materials and Supplies	4,000	4,000	0
Contractual Services	247,067	225,956	21,111
Capital Outlay	62,858	62,858	0
<i>Total Expenditures</i>	<u>315,995</u>	<u>294,851</u>	<u>21,144</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(210,417)	(164,433)	45,984
Other Financing Sources (Uses)			
Transfers In	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(110,417)	(64,433)	45,984
<i>Fund Balance Beginning of Year</i>	<u>110,417</u>	<u>110,417</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$45,984</u>	<u>\$45,984</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$195,399	\$195,399	\$0
Other	1,138	1,138	0
<i>Total Revenues</i>	<u>196,537</u>	<u>196,537</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	194,051	194,051	0
Contractual Services	230	222	8
<i>Total Expenditures</i>	<u>194,281</u>	<u>194,273</u>	<u>8</u>
<i>Net Change in Fund Balance</i>	2,256	2,264	8
<i>Fund Balance Beginning of Year</i>	<u>31</u>	<u>31</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,287</u></u>	<u><u>\$2,295</u></u>	<u><u>\$8</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Special Projects Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,000	\$13,445	(\$6,555)
Other	200	3,037	2,837
<i>Total Revenues</i>	<u>20,200</u>	<u>16,482</u>	<u>(3,718)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	88,622	88,050	572
Materials and Supplies	1,350	756	594
Contractual Services	3,135	1,574	1,561
Other	191,395	177,236	14,159
<i>Total Expenditures</i>	<u>284,502</u>	<u>267,616</u>	<u>16,886</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(264,302)	(251,134)	13,168
Other Financing Sources (Uses)			
Transfers In	199,703	243,740	44,037
<i>Net Change in Fund Balance</i>	(64,599)	(7,394)	57,205
<i>Fund Balance Beginning of Year</i>	<u>81,411</u>	<u>81,411</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,812</u></u>	<u><u>\$74,017</u></u>	<u><u>\$57,205</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$12,216,512	\$4,503,429	(\$7,713,083)
Interest	2,406	25,093	22,687
<i>Total Revenues</i>	12,218,918	4,528,522	(7,690,396)
Expenditures			
Capital Outlay	15,640,365	7,849,275	7,791,090
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,421,447)	(3,320,753)	100,694
Other Financing Sources (Uses)			
Proceeds of Notes	2,250,000	2,250,000	0
Transfers In	2,405,823	1,482,668	(923,155)
<i>Total Other Financing Sources (Uses)</i>	4,655,823	3,732,668	(923,155)
<i>Net Change in Fund Balance</i>	1,234,376	411,915	(822,461)
<i>Fund Deficit Beginning of Year</i>	(34,467)	(34,467)	0
Prior Year Encumbrances Appropriated	158,436	158,436	0
<i>Fund Balance End of Year</i>	<u>\$1,358,345</u>	<u>\$535,884</u>	<u>(\$822,461)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$835,046	\$792,688	(\$42,358)
Intergovernmental	2,350,385	2,213,097	(137,288)
Interest	7,001	154,549	147,548
Contributions and Donations	0	81	81
Other	0	20,819	20,819
<i>Total Revenues</i>	<u>3,192,432</u>	<u>3,181,234</u>	<u>(11,198)</u>
Expenditures			
Capital Outlay	6,297,990	4,342,965	1,955,025
Debt Service:			
Principal Retirement	225,000	222,774	2,226
Interest and Fiscal Charges	47,434	47,434	0
Issuance Costs	23,078	23,078	0
Total Debt Service	<u>295,512</u>	<u>293,286</u>	<u>2,226</u>
<i>Total Expenditures</i>	<u>6,593,502</u>	<u>4,636,251</u>	<u>1,957,251</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,401,070)</u>	<u>(1,455,017)</u>	<u>1,946,053</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	410,000	410,000	0
Proceeds of Notes	3,360,000	3,360,000	0
Advance In	100,000	65,358	(34,642)
Advance Out	(133,167)	(133,167)	0
Transfers In	1,992,307	1,800,000	(192,307)
Transfers Out	(370,240)	(63,971)	306,269
<i>Total Other Financing Sources (Uses)</i>	<u>5,358,900</u>	<u>5,438,220</u>	<u>79,320</u>
<i>Net Change in Fund Balance</i>	1,957,830	3,983,203	2,025,373
<i>Fund Balance Beginning of Year</i>	7,735,776	7,735,776	0
Prior Year Encumbrances Appropriated	<u>1,062,313</u>	<u>1,062,313</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,755,919</u>	<u>\$12,781,292</u>	<u>\$2,025,373</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$618,025	\$415,460	(\$202,565)
Expenses			
Materials and Supplies	670,141	479,660	190,481
Contractual Services	8,500	5,903	2,597
Capital Outlay	500	0	500
Other	21,000	18,337	2,663
<i>Total Expenses</i>	700,141	503,900	196,241
<i>Net Change in Fund Equity</i>	(82,116)	(88,440)	(6,324)
<i>Fund Equity Beginning of Year</i>	45,974	45,974	0
Prior Year Encumbrances Appropriated	45,972	45,972	0
<i>Fund Equity End of Year</i>	\$9,830	\$3,506	(\$6,324)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,299,607	\$1,299,565	(\$42)
Other	11,405	11,606	201
<i>Total Revenues</i>	<u>1,311,012</u>	<u>1,311,171</u>	<u>159</u>
Expenses			
Personal Services	112,050	112,050	0
Contractual Services	1,321,310	701,614	619,696
Claims	365,626	365,626	0
<i>Total Expenses</i>	<u>1,798,986</u>	<u>1,179,290</u>	<u>619,696</u>
<i>Net Change in Fund Equity</i>	(487,974)	131,881	619,855
<i>Fund Equity Beginning of Year</i>	3,721,875	3,721,875	0
Prior Year Encumbrances Appropriated	5,522	5,522	0
<i>Fund Equity End of Year</i>	<u><u>\$3,239,423</u></u>	<u><u>\$3,859,278</u></u>	<u><u>\$619,855</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$38,340	\$38,340	\$0
Charges for Services	25,598,583	25,597,311	(1,272)
Property Taxes	270,111	270,111	0
Other	387	387	0
<i>Total Revenues</i>	<u>25,907,421</u>	<u>25,906,149</u>	<u>(1,272)</u>
Expenses			
Personal Services	109,001	93,524	15,477
Contractual Services	6,259,764	2,127,546	4,132,218
Claims	21,532,217	21,532,217	0
Debt Service:			
Principal Retirement	225,000	225,000	0
Interest and Fiscal Charges	83,451	83,451	0
<i>Total Expenses</i>	<u>28,209,433</u>	<u>24,061,738</u>	<u>4,147,695</u>
<i>Net Change in Fund Equity</i>	(2,302,012)	1,844,411	4,146,423
<i>Fund Equity Beginning of Year</i>	9,014,896	9,014,896	0
Prior Year Encumbrances Appropriated	3,109	3,109	0
<i>Fund Equity End of Year</i>	<u>\$6,715,993</u>	<u>\$10,862,416</u>	<u>\$4,146,423</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone/Data Board Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$540,416	\$412,700	(\$127,716)
Expenses			
Contractual Services	531,899	473,606	58,293
<i>Excess of Revenues Over (Under) Expenditures</i>	8,517	(60,906)	(69,423)
Other Financing Sources			
Advances In	0	4,127	4,127
<i>Net Change in Fund Equity</i>	8,517	(56,779)	(65,296)
<i>Fund Deficit Beginning of Year</i>	(30,415)	(30,415)	0
Prior Year Encumbrances Appropriated	73,973	73,973	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$52,075</u>	<u>(\$13,221)</u>	<u>(\$65,296)</u>

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Statistical Section



Tyler History Center
Tyler History Center

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 – S37</i>
These schedules contain information to help the reader assess the County's most significant local revenue sources, sales tax and property taxes.	
<i>Debt Capacity</i>	<i>S38 – S47</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>S48 – S50</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>S51 – S56</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)

	2019	2018	2017	2016
Governmental Activities				
Net Investment in Capital Assets	\$107,037,497	\$102,921,806	\$102,337,821	\$101,977,095
Restricted:				
Capital Projects	10,174,002	8,027,790	11,395,939	10,836,930
Debt Service	1,010,449	461,813	0	0
Public Safety	14,844,858	13,238,257	12,473,377	7,961,489
Public Works	12,036,487	9,916,793	8,918,979	8,818,505
Health Services	45,536,907	43,875,308	43,350,170	41,709,134
Human Services	14,468,969	13,490,901	12,776,302	10,767,496
General Government	21,332,575	19,589,796	20,446,744	19,481,780
Unclaimed Monies	1,234,808	545,910	522,751	453,252
Unrestricted (Deficit)	<u>(125,345,712)</u>	<u>(108,806,275)</u>	<u>(102,079,674)</u>	<u>(46,793,739)</u>
<i>Total Governmental Activities Net Position</i>	<u>102,330,840</u>	<u>103,262,099</u>	<u>110,142,409</u>	<u>155,211,942</u>
Business Type - Activities				
Net Investment in Capital Assets	60,568,564	61,129,538	61,899,721	60,831,136
Restricted:				
Debt Service	11,511,947	11,372,802	10,995,730	10,824,964
Unrestricted	<u>2,913,537</u>	<u>3,575,793</u>	<u>2,100,477</u>	<u>7,503,256</u>
<i>Total Business-Type Activities Net Position</i>	<u>74,994,048</u>	<u>76,078,133</u>	<u>74,995,928</u>	<u>79,159,356</u>
Primary Government				
Net Investment in Capital Assets	167,606,061	164,051,344	164,237,542	162,808,231
Restricted	132,151,002	120,519,370	120,879,992	110,853,550
Unrestricted (Deficit)	<u>(122,432,175)</u>	<u>(105,230,482)</u>	<u>(99,979,197)</u>	<u>(39,290,483)</u>
<i>Total Primary Government Net Position</i>	<u>\$177,324,888</u>	<u>\$179,340,232</u>	<u>\$185,138,337</u>	<u>\$234,371,298</u>

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

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

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

2015	2014	2013(1)	2012(1)	2011	2010
\$104,880,283	\$102,647,200	\$100,693,379	\$102,251,744	\$105,436,457	\$103,800,107
12,761,249	15,223,440	16,482,068	15,988,064	21,405,318	21,194,406
0	0	0	0	0	0
8,579,315	2,316,308	2,031,458	1,542,631	3,116,336	2,667,985
6,933,355	7,337,863	7,376,307	6,278,575	6,913,979	6,125,209
40,009,775	36,791,140	34,303,503	34,592,025	30,666,928	29,184,576
7,572,604	6,589,182	6,742,989	7,067,963	7,613,780	8,828,195
18,828,696	15,260,442	17,137,100	15,257,143	19,603,535	19,608,309
564,542	421,086	450,507	0	0	0
(49,417,148)	(45,917,743)	11,230,770	11,760,418	6,643,075	3,169,362
150,712,671	140,668,918	196,448,081	194,738,563	201,399,408	194,578,149
59,124,842	60,998,456	55,414,313	53,320,745	50,114,060	48,144,464
10,532,612	11,741,157	11,384,862	11,877,870	14,872,863	15,250,948
10,020,817	7,323,762	15,724,414	17,062,549	17,300,292	17,512,055
79,678,271	80,063,375	82,523,589	82,261,164	82,287,215	80,907,467
164,005,125	163,645,656	156,107,692	155,572,489	155,550,517	151,944,571
105,782,148	95,680,618	95,908,794	92,604,271	104,192,739	102,859,628
(39,396,331)	(38,593,981)	26,955,184	28,822,967	23,943,367	20,681,417
\$230,390,942	\$220,732,293	\$278,971,670	\$276,999,727	\$283,686,623	\$275,485,616

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

	2019	2018	2017	2016
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$7,548,045	\$7,004,603	\$6,957,096	\$7,142,290
Judicial	6,663,365	7,279,352	7,411,969	7,398,544
Public Safety	3,472,746	3,442,226	2,786,469	2,878,129
Public Works	136,331	134,257	148,291	204,052
Health	4,422,467	4,260,875	3,903,409	4,034,424
Human Services	2,101,431	2,009,219	1,938,733	2,031,879
Total Charges for Services and Assessments	24,344,385	24,130,532	23,145,967	23,689,318
Operating Grants and Contributions	73,827,047	62,552,851	68,592,436	65,366,347
Capital Grants	7,207,788	2,053,371	4,275,718	2,639,816
<i>Total Governmental Activities Program Revenue</i>	<u>105,379,220</u>	<u>88,736,754</u>	<u>96,014,121</u>	<u>91,695,481</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	883,791	842,419	838,288	790,407
Mahoning County Sewer	28,275,395	27,539,325	26,191,896	24,896,477
Total Charges for Services and Assessments	29,159,186	28,381,744	27,030,184	25,686,884
Capital Grants and Contributions	703,310	422,706	843,234	1,006,059
<i>Total Business-Type Activities Program Revenue</i>	<u>29,862,496</u>	<u>28,804,450</u>	<u>27,873,418</u>	<u>26,692,943</u>
<i>Total Primary Government Program Revenues</i>	<u>\$135,241,716</u>	<u>\$117,541,204</u>	<u>\$123,887,539</u>	<u>\$118,388,424</u>

2015	2014	2013	2012	2011	2010
\$7,177,799	\$6,738,883	\$6,767,123	\$5,942,694	\$6,138,992	\$5,868,142
7,021,990	5,568,575	5,662,224	5,496,605	5,738,234	5,618,604
3,925,795	5,852,721	5,870,710	5,154,194	4,527,870	4,709,310
201,515	402,778	213,278	159,737	170,932	144,868
4,425,387	4,798,664	4,498,260	4,695,655	4,787,038	4,977,960
1,894,829	1,884,021	1,883,573	1,765,741	1,934,935	1,741,689
24,647,315	25,245,642	24,895,168	23,214,626	23,298,001	23,060,573
65,156,016	62,141,088	61,410,982	72,408,390	78,695,348	87,111,613
4,985,488	4,177,023	2,505,708	6,399,688	5,260,990	3,056,458
94,788,819	91,563,753	88,811,858	102,022,704	107,254,339	113,228,644
681,419	628,692	525,149	472,744	433,795	542,440
23,576,438	22,819,113	20,608,295	20,611,234	21,132,254	20,635,860
24,257,857	23,447,805	21,133,444	21,083,978	21,566,049	21,178,300
1,326,036	816,222	933,776	1,021,992	1,722,636	1,997,482
25,583,893	24,264,027	22,067,220	22,105,970	23,288,685	23,175,782
\$120,372,712	\$115,827,780	\$110,879,078	\$124,128,674	\$130,543,024	\$136,404,426

(continued)

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

	2019	2018	2017	2016
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$29,135,521	\$26,663,721	\$26,144,160	\$23,990,469
Judicial	27,394,088	26,180,753	25,867,202	24,310,698
Public Safety	42,481,165	37,253,625	38,448,697	34,381,681
Public Works	14,894,599	14,824,344	13,985,860	15,480,125
Health	41,465,227	39,762,049	39,310,148	38,370,842
Human Services	52,169,987	45,823,401	45,416,756	41,123,931
Interest and Fiscal Charges	1,422,493	1,502,582	1,462,654	1,423,096
<i>Total Governmental Activities Expenses</i>	<u>208,963,080</u>	<u>192,010,475</u>	<u>190,635,477</u>	<u>179,080,842</u>
Business-Type Activities:				
Mahoning County Water	1,686,037	1,718,843	1,484,665	1,496,075
Mahoning County Sewer	28,921,978	28,182,735	27,230,508	25,717,354
<i>Total Business-Type Activities Expenses</i>	<u>30,608,015</u>	<u>29,901,578</u>	<u>28,715,173</u>	<u>27,213,429</u>
<i>Total Primary Government Program Expenses</i>	<u>239,571,095</u>	<u>221,912,053</u>	<u>219,350,650</u>	<u>206,294,271</u>
Net (Expense)/Revenue				
Governmental Activities	(103,583,860)	(103,273,721)	(94,621,356)	(87,385,361)
Business-Type Activities	(745,519)	(1,097,128)	(841,755)	(520,486)
<i>Total Primary Government Net Expense</i>	<u>(\$104,329,379)</u>	<u>(\$104,370,849)</u>	<u>(\$95,463,111)</u>	<u>(\$87,905,847)</u>

2015	2014	2013	2012	2011	2010
\$23,050,539	\$28,900,811	\$27,035,225	\$25,890,863	\$27,519,947	\$25,322,205
23,075,087	22,249,706	20,946,103	20,087,881	20,253,413	20,051,505
31,088,021	25,656,854	23,793,549	25,488,019	22,455,341	21,803,392
14,205,410	14,147,583	12,640,556	21,596,642	13,543,364	13,462,169
37,031,027	37,970,439	36,155,871	47,472,081	50,833,349	53,158,099
39,850,859	39,560,161	37,781,584	36,691,886	38,508,481	45,491,138
1,899,467	1,892,225	2,166,770	2,310,764	2,349,871	1,896,879
170,200,410	170,377,779	160,519,658	179,538,136	175,463,766	181,185,387
1,621,113	1,334,615	1,276,542	1,860,851	1,286,544	1,959,933
24,440,240	21,567,811	20,561,245	21,332,223	21,192,217	19,830,300
26,061,353	22,902,426	21,837,787	23,193,074	22,478,761	21,790,233
196,261,763	193,280,205	182,357,445	202,731,210	197,942,527	202,975,620
(75,411,591)	(78,814,026)	(71,707,800)	(77,515,432)	(68,209,427)	(67,956,743)
(477,460)	1,361,601	229,433	(1,087,104)	809,924	1,385,549
(\$75,889,051)	(\$77,452,425)	(\$71,478,367)	(\$78,602,536)	(\$67,399,503)	(\$66,571,194)

(continued)

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

	2019	2018	2017	2016
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,233,001	\$4,877,357	\$4,512,373	\$3,662,630
General Obligation Bond Retirement	2,171,572	2,339,418	2,514,570	4,048,256
Children Services Board	9,423,855	8,138,126	8,126,958	8,599,799
Board of Developmental Disabilities	15,105,659	14,616,935	14,466,928	15,237,989
Board of Mental Health	4,100,806	3,665,774	3,631,508	3,822,813
Senior Citizens	3,975,865	3,800,912	4,553,599	0
Self-funded Hospitalization	270,111	266,105	271,910	0
Sales Tax Levied for:				
General Purposes	15,686,795	15,081,000	15,468,357	17,001,113
Criminal and Administrative Justice	26,305,823	25,277,996	25,836,588	26,525,325
Road Improvement Equipment	0	0	35,125	0
General Obligation Bond Retirement	1,185,993	1,105,022	1,264,255	433,141
Buildings and Equipment	680,985	668,567	491,502	274,184
Hotel/Lodging Taxes	1,574,142	1,716,294	1,463,522	0
Grants and Entitlements not Restricted to Specific Programs	5,791,701	6,529,551	7,444,594	5,612,066
Conveyance Taxes	2,562,586	2,448,831	2,329,412	1,902,728
Interest	3,356,999	1,664,451	863,839	457,598
Payment in Lieu of Taxes	795,661	702,957	629,585	609,135
Gain on Sale of Capital Assets	0	0	82,550	30,377
Other	3,585,019	3,282,115	2,926,900	3,394,278
Transfers	846,028	212,000	(332,253)	273,200
<i>Total Governmental Activities</i>	<u>102,652,601</u>	<u>96,393,411</u>	<u>96,581,822</u>	<u>91,884,632</u>
Business-Type Activities:				
Interest	225,139	206,384	69,813	74,087
Gain on Sale of Capital Assets	8,550	0	717	0
Other	273,773	2,184,949	97,994	200,684
Transfers	(846,028)	(212,000)	332,253	(273,200)
<i>Total Business-Type Activities</i>	<u>(338,566)</u>	<u>2,179,333</u>	<u>500,777</u>	<u>1,571</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>102,314,035</u>	<u>98,572,744</u>	<u>97,082,599</u>	<u>91,886,203</u>
Change in Net Position				
Governmental Activities	(931,259)	(6,880,310)	1,960,466	4,499,271
Business-Type Activities	(1,084,085)	1,082,205	(340,978)	(518,915)
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,015,344)</u>	<u>(\$5,798,105)</u>	<u>\$1,619,488</u>	<u>\$3,980,356</u>

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

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2015	2014	2013	2012	2011	2010
\$1,986,258	\$3,017,749	\$5,297,879	\$1,974,972	\$8,945,439	\$7,546,732
3,792,671	3,975,496	1,515,889	4,288,832	0	0
8,490,515	4,952,827	4,869,189	4,720,439	4,988,594	4,911,419
14,223,631	13,898,401	13,691,556	13,289,321	14,067,091	13,859,914
3,567,489	3,482,494	3,429,022	3,327,222	3,520,543	3,467,814
0	0	0	0	0	0
0	0	0	0	0	0
34,186,420	33,297,009	30,438,298	30,636,548	30,392,085	27,168,574
5,484,247	0	0	0	0	0
0	0	0	0	0	0
1,758,561	840,000	1,400,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,751,011	6,622,413	6,783,824	5,768,962	6,950,031	9,601,640
1,940,022	1,782,152	1,853,653	1,696,113	1,373,069	1,305,659
977,013	436,809	180,089	838,035	1,109,454	905,562
0	0	0	0	0	0
0	0	0	0	0	3,078
3,085,506	4,259,245	3,655,919	4,134,143	3,761,310	4,385,541
212,000	212,000	302,000	180,000	(76,930)	0
85,455,344	76,776,595	73,417,318	70,854,587	75,030,686	73,155,933
50,311	39,351	76,827	159,468	268,360	507,037
0	0	9,150	0	0	0
254,045	471,945	249,015	1,081,585	224,534	25,087
(212,000)	(212,000)	(302,000)	(180,000)	76,930	0
92,356	299,296	32,992	1,061,053	569,824	532,124
85,547,700	77,075,891	73,450,310	71,915,640	75,600,510	73,688,057
10,043,753	(2,037,431)	1,709,518	(6,660,845)	6,821,259	5,199,190
(385,104)	1,660,897	262,425	(26,051)	1,379,748	1,917,673
\$9,658,649	(\$376,534)	\$1,971,943	(\$6,686,896)	\$8,201,007	\$7,116,863

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

	2019	2018	2017	2016
General Fund				
Nonspendable	\$1,234,808	\$545,910	\$522,751	\$453,252
Restricted	0	2,209,847	2,194,573	2,230,859
Committed	448,020	505,345	174,590	178,600
Assigned	3,509,538	691,539	985,398	1,722,495
Unassigned	17,892,005	15,578,611	13,215,775	9,285,767
Total General Fund	23,084,371	19,531,252	17,093,087	13,870,973
All Other Governmental Funds				
Restricted	100,086,309	88,355,932	86,344,894	80,284,005
Unassigned (Deficit)	(3,955,221)	(5,412,753)	(6,205,544)	(6,624,474)
Total All Other Governmental Funds	96,131,088	82,943,179	80,139,350	73,659,531
Total Governmental Funds	<u>\$119,215,459</u>	<u>\$102,474,431</u>	<u>\$97,232,437</u>	<u>\$87,530,504</u>

2015	2014	2013	2012	2011	2010
\$564,542	\$421,086	\$450,507	\$467,191	\$732,981	\$0
2,118,587	1,889,510	1,696,947	2,403,449	2,439,605	1,538,536
258,024	102,233	575,148	499,663	1,116,180	470,209
2,265,751	2,121,022	1,849,239	1,465,304	1,312,696	1,184,077
5,964,407	7,800,527	7,814,324	7,553,202	8,179,228	9,392,999
11,171,311	12,334,378	12,386,165	12,388,809	13,780,690	12,585,821
78,144,955	71,377,952	68,546,202	69,676,529	77,726,651	74,877,427
(1,502,064)	(3,282,688)	(4,150,097)	(3,863,862)	(7,901,864)	(8,470,204)
76,642,891	68,095,264	64,396,105	65,812,667	69,824,787	66,407,223
<u>\$87,814,202</u>	<u>\$80,429,642</u>	<u>\$76,782,270</u>	<u>\$78,201,476</u>	<u>\$83,605,477</u>	<u>\$78,993,044</u>

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

	2019	2018	2017	2016
Revenues				
Property Taxes	\$39,975,692	\$38,407,141	\$39,027,923	\$33,697,139
Payments in Lieu of Taxes	795,661	702,957	646,976	609,135
Permissive Sales Tax	43,645,948	42,142,629	43,419,456	44,234,168
Hotel/Lodging Taxes	1,574,142	1,716,294	1,482,288	0
Intergovernmental	82,951,686	73,152,094	79,198,342	71,217,912
Conveyance Taxes	2,562,586	2,448,831	2,329,412	1,902,728
Interest	3,356,999	1,664,451	863,864	457,598
Fees, Licenses and Permits	14,149,086	13,991,770	13,894,145	13,887,195
Fines and Forfeitures	2,392,166	2,424,474	2,592,754	2,709,026
Rentals and Royalties	2,190,929	2,000,211	1,950,539	2,008,922
Charges for Services	5,316,639	5,452,104	4,402,538	4,789,104
Contributions and Donations	474,635	6,872	8,016	16,785
Special Assessments	285,592	284,806	300,318	305,629
Other	3,573,026	3,157,346	2,893,937	3,233,763
<i>Total Revenues</i>	<u>203,244,787</u>	<u>187,551,980</u>	<u>193,010,508</u>	<u>179,069,104</u>
Expenditures				
General Government:				
Legislative and Executive	25,406,927	24,222,624	24,011,822	22,035,892
Judicial	23,568,886	24,166,441	23,734,147	23,047,092
Public Safety	33,721,270	32,490,961	32,087,263	29,828,685
Public Works	9,365,132	9,312,269	9,007,406	8,901,666
Health	38,202,223	38,329,134	37,720,470	37,672,105
Human Services	46,165,114	42,620,507	41,880,979	39,872,275
Capital Outlay	10,404,401	7,050,249	11,786,587	11,057,992
Debt Service				
Principal Retirement	2,838,193	2,831,699	3,538,228	3,589,223
Interest and Fiscal Charges	1,312,760	1,431,719	1,369,410	1,386,753
Bond Issuance Costs	260,737	76,388	358,205	466,109
<i>Total Expenditures</i>	<u>191,245,643</u>	<u>182,531,991</u>	<u>185,494,517</u>	<u>177,857,792</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,999,144</u>	<u>5,019,989</u>	<u>7,515,991</u>	<u>1,211,312</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	50,368	10,005	607,718	30,377
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	0	280,673
General Obligation Bonds Issued	3,455,000	0	6,975,000	9,305,000
Payment to Refunded Bond Escrow Agent	0	0	(6,202,468)	(11,590,477)
Premium on Bonds Issued	390,488	0	593,692	206,217
Transfers In	5,926,231	4,280,446	5,799,130	4,318,660
Transfers Out	(5,080,203)	(4,068,446)	(5,587,130)	(4,045,460)
<i>Total Other Financing Sources (Uses)</i>	<u>4,741,884</u>	<u>222,005</u>	<u>2,185,942</u>	<u>(1,495,010)</u>
Net Change in Fund Balances	<u>\$16,741,028</u>	<u>\$5,241,994</u>	<u>\$9,701,933</u>	<u>(\$283,698)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.31%	2.43%	2.84%	2.95%

2015	2014	2013	2012	2011	2010
\$33,166,681	\$29,496,715	\$29,316,661	\$29,118,104	\$29,133,310	\$29,005,633
0	0	0	0	0	0
40,445,450	33,971,827	31,772,187	30,560,904	29,699,553	27,477,880
0	0	0	0	0	0
76,354,344	73,380,200	69,841,703	86,118,204	92,323,512	104,546,050
1,940,022	1,782,152	1,853,653	1,696,113	1,373,069	1,305,659
977,013	436,809	180,089	838,035	1,109,454	905,562
14,434,632	14,740,318	14,724,268	14,558,833	14,025,888	14,646,974
2,792,235	2,813,224	2,875,748	2,987,979	2,935,163	2,754,849
2,064,740	2,441,270	2,066,661	891,515	1,075,835	1,109,880
5,057,653	4,950,697	4,939,168	4,470,446	4,954,358	4,239,614
105,734	2,000	4,606	103,556	5,796	4,565
286,359	299,096	284,995	288,135	284,225	291,269
3,085,506	4,447,587	3,467,577	4,134,143	3,761,310	4,385,541
180,710,369	168,761,895	161,327,316	175,765,967	180,681,473	190,673,476
21,169,999	25,600,909	25,721,975	25,132,729	26,451,267	25,065,900
22,422,241	21,116,351	20,514,682	19,997,869	20,279,327	19,402,665
29,323,034	23,457,577	22,062,581	24,379,271	21,297,256	21,217,388
9,687,423	10,078,380	10,019,137	9,584,953	9,970,120	9,083,394
36,399,668	36,637,137	35,442,806	48,395,040	50,569,263	51,680,046
38,475,214	37,552,748	36,814,061	36,394,957	38,249,170	44,597,570
11,964,135	10,209,144	6,402,106	11,135,286	11,122,227	7,706,310
3,683,687	3,899,711	3,627,081	3,714,329	3,942,854	2,908,765
1,771,312	1,755,245	1,892,639	2,153,440	2,085,584	1,688,258
30,018	161,342	307,093	172,213	292,754	445,685
174,926,731	170,468,544	162,804,161	181,060,087	184,259,822	183,795,981
5,783,638	(1,706,649)	(1,476,845)	(5,294,120)	(3,578,349)	6,877,495
47,770	0	17,625	0	0	24,800
0	0	0	0	1,270,853	0
1,341,152	0	0	40,912	221,753	0
0	5,020,000	6,021,146	0	6,790,000	14,176,000
0	0	(5,934,092)	0	0	0
0	122,021	72,161	0	85,327	143,082
25,616,008	6,276,483	4,639,110	8,286,788	10,485,794	9,212,290
(25,404,008)	(6,064,483)	(4,758,311)	(8,437,581)	(10,662,945)	(9,212,290)
1,600,922	5,354,021	57,639	(109,881)	8,190,782	14,343,882
\$7,384,560	\$3,647,372	(\$1,419,206)	(\$5,404,001)	\$4,612,433	\$21,221,377
3.36%	3.57%	3.60%	3.62%	3.54%	2.63%

Mahoning County, Ohio
Taxable Sales by Type (1)
Last Five Years (2)

	2019	2018	2017	2016	2015
Sales Tax Payments	\$9,087,210	\$8,850,205	\$8,466,442	\$8,551,227	\$7,471,321
Direct Pay Tax Return Payments	633,025	552,960	4,105,317	4,902,703	3,958,955
Seller's Use Tax Return Payments	6,044,215	5,424,257	5,030,056	4,826,255	3,973,784
Consumer's Use Tax Return Payments	805,325	818,169	692,927	707,870	648,457
Motor Vehicle Tax Payments	5,764,712	5,589,621	5,139,166	4,851,579	4,655,453
Watercraft and Outboard Motors	59,103	54,323	48,274	46,809	37,838
Department of Liquor Control	247,649	226,486	209,791	207,812	175,721
Sales/Use Tax Voluntary Payments	73,271	78,897	66,847	80,045	27,835
Sales/Use Tax Assessment Payments	248,823	171,511	242,415	157,992	237,887
Managed Audit Sales/Use Tax Payments	120,699	5,560	41,043	78,548	275,044
Sales Tax on Motor Vehicle Fuel Refunds	19,252	15,419	12,423	15,337	16,461
Certified Assessment Payments	203,349	286,575	223,166	203,471	186,387
Statewide Master Numbers	15,662,481	15,806,913	15,503,494	15,512,763	13,912,134
Streamlined Sales Tax Payments	458,967	65,312	63,889	26,021	32,779
Non-Resident Motor Vehicle Tax Payments	43,124	31,245	33,403	34,354	31,859
Non-Resident Watercraft Tax Payments	0	0	41	318	792
Transient Sales	3,905,301	3,965,220	4,108,613	3,813,702	3,557,906
Use Tax Amnesty Payments	5,065	5,296	135	977	1,197
Administrative Rotary Fund Fee	(432,720)	(418,791)	(439,204)	(439,500)	(391,463)
Sales/Use Tax Refunds Approved	(109,553)	(68,899)	(67,045)	(67,761)	(55,537)
Total	<u>\$42,839,298</u>	<u>\$41,460,279</u>	<u>\$43,481,191</u>	<u>\$43,510,523</u>	<u>\$38,754,809</u>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%	1.00%

(1) Cash basis

(2) Detailed historical sales tax information from the Ohio Department of Taxation was only available as far back as 2015.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2019	\$2,974,459,810	\$949,011,710	\$11,209,918,629	\$297,923,040	\$338,548,909
2018	2,965,515,520	941,363,930	11,162,512,714	279,431,540	317,535,841
2017	2,913,594,420	935,487,110	10,997,375,800	259,468,060	294,850,068
2016	2,905,561,820	946,591,530	11,006,152,429	242,013,070	275,014,852
2015	2,899,755,880	880,861,940	10,801,765,200	224,785,320	255,437,864
2014	2,857,087,950	909,318,950	10,761,162,571	194,662,910	221,207,852
2013	2,851,153,750	916,921,610	10,765,929,600	174,204,740	197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864

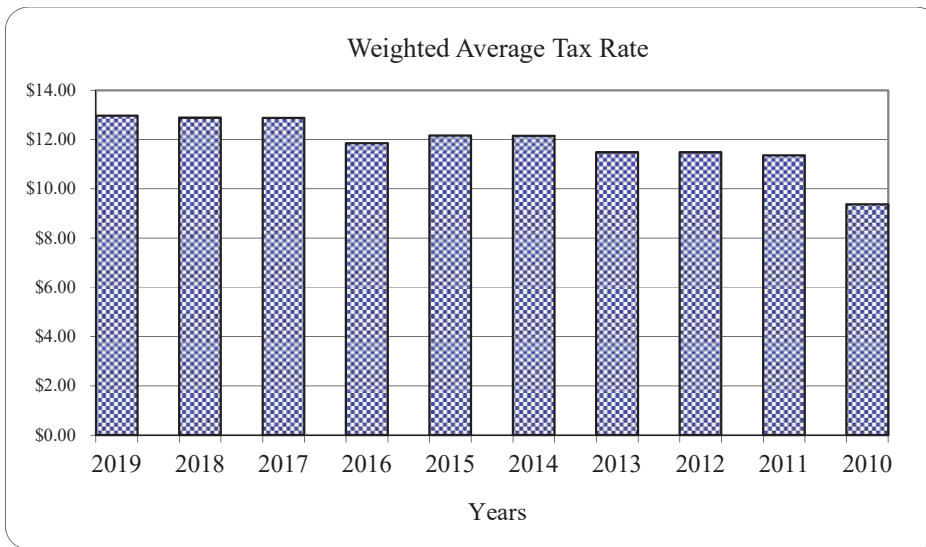
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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. 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, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax was 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 a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Mahoning County Auditor

Totals			Weighted Average Tax Rate (per 1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio	
\$4,221,394,560	\$11,548,467,538	36.6%	\$12.97183
4,186,310,990	11,480,048,555	36.5	12.88212
4,108,549,590	11,292,225,868	36.4	12.87165
4,094,166,420	11,281,167,281	36.3	11.84700
4,005,403,140	11,057,203,064	36.2	12.16378
3,961,069,810	10,982,370,423	36.1	12.15509
3,942,280,100	10,963,889,532	36.0	11.48735
3,911,758,640	10,895,039,622	35.9	11.47871
4,131,667,780	11,536,922,634	35.8	11.35746
4,126,239,240	11,530,858,978	35.8	9.37089



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

	2019	2018	2017	2016	2015
Unvoted Millage					
Operating	\$1.44000	\$1.35000	\$1.25000	\$1.00000	\$1.00000
Debt Service	0.66000	0.75000	0.85000	1.10000	1.10000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19108	0.19103	0.19358	0.19349	0.19330
Commercial/Industrial and Public Utility Real	0.28180	0.28048	0.28153	0.27803	0.27597
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	0.78782	0.78762	0.79811	0.79773	0.79696
Commercial/Industrial and Public Utility Real	0.81461	0.81079	0.81382	0.80372	0.79776
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.50000	0.29019	0.29405	0.29391	0.29363
Commercial/Industrial and Public Utility Real	0.50000	0.33663	0.33789	0.33370	0.33122
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.93760
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.93854
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	1.00000
2015 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.59226	0.59211	0.60000	0.60000	0.00000
Commercial/Industrial and Public Utility Real	0.60000	0.59776	0.60000	0.60000	0.00000
General Business and Public Utility Personal	0.60000	0.60000	0.60000	0.60000	0.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03822	0.03821	0.03872	0.03870	0.03866
Commercial/Industrial and Public Utility Real	0.05636	0.56095	0.05631	0.05561	0.05519
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.80933	1.80887	1.83297	1.83209	1.83032
Commercial/Industrial and Public Utility Real	1.85000	1.84310	1.85000	1.85000	1.85000
General Business and Public Utility Personal	1.85000	1.85000	1.85000	1.85000	1.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.78053	2.77982	2.81687	2.81551	2.81279
Commercial/Industrial and Public Utility Real	2.87509	2.86161	2.87232	2.83666	2.81561
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	1.19709	1.19679	1.21274	1.21215	1.21098
Commercial/Industrial and Public Utility Real	1.39154	1.38501	1.39020	1.37294	1.36275
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
2010 Mahoning County Library					
Residential/Agricultural Real	1.76043	1.75998	1.78343	1.78257	1.78085
Commercial/Industrial and Public Utility Real	1.80000	1.79329	1.80000	1.80000	1.80000
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000	1.80000

2014	2013	2012	2011	2010
\$1.00000	\$1.55000	\$1.00000	\$2.10000	\$2.10000
1.10000	0.55000	1.10000	0.00000	0.00000
0.19330	0.19520	0.19525	0.18180	0.18163
0.27597	0.27229	0.27200	0.27512	0.27239
0.50000	0.50000	0.50000	0.50000	0.50000
0.79696	0.80480	0.80502	0.74957	0.74886
0.79776	0.78712	0.78628	0.79530	0.78740
0.85000	0.85000	0.85000	0.85000	0.85000
0.29363	0.29652	0.29660	0.27617	0.27591
0.33122	0.32681	0.32645	0.33020	0.32692
0.50000	0.50000	0.50000	0.50000	0.50000
0.93760	0.94682	0.94709	0.88184	0.88102
0.93854	0.92603	0.92503	0.93565	0.92635
1.00000	1.00000	1.00000	1.00000	1.00000
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	0.00000
0.03866	0.03904	0.03905	0.36360	0.03633
0.05519	0.05446	0.05440	0.05502	0.05448
0.10000	0.10000	0.10000	0.10000	0.10000
1.83032	0.33184	0.33193	0.30907	0.30878
1.85000	0.46289	0.46240	0.46770	0.46305
1.85000	0.85000	0.85000	0.85000	0.85000
2.81279	2.84046	2.84126	2.64553	2.64305
2.81561	2.77808	2.77510	2.80694	2.77905
3.00000	3.00000	3.00000	3.00000	3.00000
1.21098	1.22289	1.22324	1.13897	1.13790
1.36275	1.34459	1.34314	1.35855	1.34505
2.00000	2.00000	2.00000	2.00000	2.00000
0.00000	0.72790	0.72810	0.67795	0.67731
0.00000	0.79568	0.79482	0.80395	0.79596
0.00000	1.00000	1.00000	1.00000	1.00000
1.78085	1.79949	1.80000	1.80000	0.00000
1.80000	1.78149	1.77958	1.80000	0.00000
1.80000	1.80000	1.80000	1.80000	0.00000

(continued)

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

	2019	2018	2017	2016	2015
2016 Senior Citizen					
Residential/Agricultural Real	\$0.98710	\$0.98685	\$1.00000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.99627	1.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.00000	0.00000
<hr/>					
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$10.64386	\$10.43146	\$10.57047	\$9.56615	\$9.89509
Commercial/Industrial and Public Utility Real	11.16940	11.46590	11.00207	9.93066	10.22704
General Business and Public Utility Personal	12.20000	12.20000	12.20000	11.20000	11.60000
<hr/>					
Total Millage by type of Property					
Residential/Agricultural Real	\$12.74386	\$12.53146	\$12.67047	\$11.66615	\$11.99509
Commercial/Industrial and Public Utility Real	13.26940	13.56590	13.10207	12.03066	12.32704
General Business and Public Utility Personal	14.30000	14.30000	14.30000	13.30000	13.70000
<hr/>					
Total Weighted Average Tax Rate	\$12.97183	\$12.88212	\$12.87165	\$11.84700	\$12.16378
<hr/>					
Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$5.97910	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	5.84616	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	6.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	12.70000	12.70000	12.70000	12.70000	12.70000
Commercial/Industrial and Public Utility Real	12.70000	12.70000	12.70000	12.70000	12.70000
General Business and Public Utility Personal	12.70000	12.70000	12.70000	12.70000	12.70000
Canfield					
Residential/Agricultural Real	6.65840	6.65774	6.90000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	6.85290	6.84529	6.90000	3.00000	3.00000
General Business and Public Utility Personal	6.90000	6.90000	6.90000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	5.63704	6.80000	6.79133	5.65000	6.79937
Commercial/Industrial and Public Utility Real	5.26880	6.41503	6.43148	6.64753	6.62728
General Business and Public Utility Personal	5.65000	6.80000	6.80000	6.80000	6.80000
Salem					
Residential/Agricultural Real	4.49929	4.49648	4.19339	4.24240	4.24054
Commercial/Industrial and Public Utility Real	4.71743	4.70059	4.39927	4.43242	4.38808
General Business and Public Utility Personal	4.90000	4.90000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	7.00000	7.00000	7.00000	7.00000	7.00000
Commercial/Industrial and Public Utility Real	6.99768	7.00000	7.00000	6.99651	6.99801
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000	7.00000
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

2014	2013	2012	2011	2010
\$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
\$9.89509	\$9.20496	\$9.20754	\$9.02450	\$6.89079
10.22704	9.52944	9.51920	9.62843	7.75065
11.60000	11.60000	11.60000	11.60000	9.80000
\$11.99509	\$11.30496	\$11.30754	\$11.12450	\$8.99079
12.32704	11.62944	11.61920	11.72843	9.85065
13.70000	13.70000	13.70000	13.70000	11.90000
\$12.15509	\$11.48735	\$11.47871	\$11.35746	\$9.37089
\$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
12.70000	12.70000	9.70000	5.93761	5.63407
12.70000	12.70000	9.70000	6.47829	6.17356
12.70000	12.70000	9.70000	6.50000	6.20000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
6.79937	6.80000	6.80000	4.00000	4.78398
6.62728	6.61637	6.80000	3.79459	4.79794
6.80000	6.80000	6.80000	6.80000	4.80000
4.24054	4.18781	4.18267	4.17656	4.14620
4.38808	4.25900	4.26410	4.26107	4.28851
4.60000	4.60000	4.60000	4.60000	4.60000
7.00000	4.00000	4.00000	4.00000	4.00000
6.99801	4.00000	4.00000	4.00000	4.00000
7.00000	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

	2019	2018	2017	2016	2015
Villages					
Beloit					
Residential/Agricultural Real	\$22.69417	\$22.68336	\$22.61436	\$22.61856	\$22.61580
Commercial/Industrial and Public Utility Real	22.59783	22.58943	22.94143	22.80204	22.80204
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
Craig Beach					
Residential/Agricultural Real	9.53481	9.51573	6.95139	6.94982	6.93776
Commercial/Industrial and Public Utility Real	10.73691	10.73753	7.91964	7.91964	7.87881
General Business and Public Utility Personal	11.20000	11.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.99584	4.99259	4.99425	4.99289	4.99044
Commercial/Industrial and Public Utility Real	5.67570	5.67185	5.65735	5.68693	5.87803
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	16.64513	16.64512	17.37131	15.36855	15.36751
Commercial/Industrial and Public Utility Real	16.79696	16.79696	16.89993	14.89993	14.89993
General Business and Public Utility Personal	17.40000	17.40000	17.40000	15.40000	15.40000
Poland					
Residential/Agricultural Real	10.25983	10.00614	10.41199	8.40662	8.40380
Commercial/Industrial and Public Utility Real	10.70749	10.45749	10.37956	8.37956	8.37901
General Business and Public Utility Personal	10.85000	10.60000	10.60000	8.60000	8.60000
Sebring					
Residential/Agricultural Real	7.31521	7.31452	7.25270	7.23821	7.23830
Commercial/Industrial and Public Utility Real	7.80971	7.74602	7.95885	7.95885	7.95517
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	12.24851	12.23513	12.09475	12.03183	12.03419
Commercial/Industrial and Public Utility Real	14.80619	14.84037	14.65519	14.66894	14.39651
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	17.38314	15.86243	16.03531	15.53777	15.53192
Commercial/Industrial and Public Utility Real	17.72999	16.27747	16.63777	16.05116	16.00987
General Business and Public Utility Personal	20.30000	19.50000	19.50000	19.00000	19.00000
Beaver					
Residential/Agricultural Real	13.62288	12.62462	13.00773	13.01770	13.02221
Commercial/Industrial and Public Utility Real	14.58086	13.48151	13.78732	14.04430	14.03781
General Business and Public Utility Personal	19.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	7.69064	7.69021	5.07058	5.06896	6.95335
Commercial/Industrial and Public Utility Real	8.01142	7.97282	5.25211	5.25586	7.08808
General Business and Public Utility Personal	8.60000	8.60000	5.80000	5.80000	7.80000

2014	2013	2012	2011	2010
\$22.61580	\$22.77551	\$22.77532	\$16.22966	\$18.65110
22.80204	22.79856	22.79856	16.18314	18.70331
23.50000	23.50000	23.50000	17.11000	22.00000
6.93776	6.90087	6.90260	6.85700	6.78921
7.87881	7.06173	7.06173	7.57415	7.57415
8.20000	8.20000	8.20000	8.20000	8.20000
4.99044	4.98747	4.98747	5.12311	5.12073
5.87803	5.86507	5.86506	6.01102	5.91200
8.00000	8.00000	8.00000	8.00000	8.00000
15.36751	15.36598	15.37599	13.34248	13.36183
14.89993	15.18568	15.15872	13.34020	13.34020
15.40000	15.40000	15.40000	13.40000	13.40000
8.40380	8.38569	8.38399	8.24238	8.22793
8.37901	8.17840	8.17840	8.05259	8.05259
8.60000	8.60000	8.60000	8.60000	8.60000
7.23830	7.23507	7.23569	6.88452	6.88413
7.95517	7.95670	7.90322	7.99050	7.99048
8.40000	8.40000	8.40000	8.40000	8.40000
12.03419	11.86985	11.84127	11.88548	11.78994
14.39651	14.39533	14.39533	13.98936	14.18844
19.70000	19.70000	19.70000	19.70000	19.70000
15.53192	15.52630	12.28578	11.28373	11.27543
16.00987	15.98184	13.21968	12.88706	12.88029
19.00000	19.00000	18.60000	18.10000	18.10000
13.02221	13.32219	13.34687	13.41501	13.39495
14.03781	13.88960	13.84130	13.75981	13.80410
18.30000	18.30000	18.30000	18.30000	18.30000
6.95335	7.19989	7.19785	7.18927	5.18898
7.08808	7.08961	7.08961	7.46857	5.46857
7.80000	7.80000	7.80000	7.80000	5.80000

(continued)

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

	2019	2018	2017	2016	2015
Boardman					
Residential/Agricultural Real	\$16.92229	\$15.21011	\$15.38457	\$15.37632	\$15.36765
Commercial/Industrial and Public Utility Real	17.03969	15.34225	15.31763	15.17293	15.06303
General Business and Public Utility Personal	20.80000	21.10000	21.10000	21.10000	21.10000
Canfield					
Residential/Agricultural Real	2.69612	2.69625	2.70032	2.70043	2.70048
Commercial/Industrial and Public Utility Real	2.71775	2.71710	2.71796	2.71850	2.71827
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	16.68180	14.66773	14.30604	14.28609	14.24837
Commercial/Industrial and Public Utility Real	18.60485	16.36675	16.20796	16.20995	14.91555
General Business and Public Utility Personal	23.00000	21.00000	21.00000	21.00000	21.00000
Ellsworth					
Residential/Agricultural Real	3.92086	3.92441	3.97109	3.97153	3.97790
Commercial/Industrial and Public Utility Real	4.22088	4.19463	4.32297	4.24983	4.24983
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.74763	1.74953	1.74750	1.77437	1.77399
Commercial/Industrial and Public Utility Real	1.81128	1.81103	1.81356	1.86839	1.86070
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.17583	10.16698	10.18061	10.18170	10.17677
Commercial/Industrial and Public Utility Real	11.00000	11.00000	11.00000	11.00000	11.00000
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.00555	9.00254	9.01268	8.14717	8.66216
Commercial/Industrial and Public Utility Real	9.52070	9.50977	9.62549	9.10586	9.76402
General Business and Public Utility Personal	9.70000	9.70000	9.70000	9.70000	10.40000
Jackson					
Residential/Agricultural Real	11.28676	8.38896	8.59007	8.59215	8.58033
Commercial/Industrial and Public Utility Real	11.58958	8.60224	8.95000	8.84286	8.81804
General Business and Public Utility Personal	11.85000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.34521	8.33978	8.69103	8.68698	8.69018
Commercial/Industrial and Public Utility Real	9.02917	9.01632	9.02800	9.00620	8.82702
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	6.88040	4.84927	5.02407	5.02614	5.02673
Commercial/Industrial and Public Utility Real	8.06619	6.04699	5.84718	5.69776	5.72287
General Business and Public Utility Personal	11.03000	9.00000	9.00000	9.00000	9.00000

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

	2019	2018	2017	2016	2015
Smith					
Residential/Agricultural Real	\$7.02035	\$7.03047	\$6.74862	\$6.74689	\$6.75121
Commercial/Industrial and Public Utility Real	10.44623	10.37735	10.39618	10.23122	9.74033
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	9.84542	9.84056	10.18779	10.64298	10.18834
Commercial/Industrial and Public Utility Real	10.62644	10.62405	10.66531	10.66531	10.66060
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.92920	0.92852	0.93994	0.93965	0.93934
Commercial/Industrial and Public Utility Real	0.94880	0.94798	0.94708	0.93893	0.93163
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	4.63604	4.64356	5.01360	5.01915	5.02036
Commercial/Industrial and Public Utility Real	4.94224	4.90864	4.97414	4.99463	4.97593
General Business and Public Utility Personal	5.92000	5.92000	5.92000	5.92000	5.92000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.86875	1.86827	1.89317	1.64238	1.64079
Commercial/Industrial and Public Utility Real	1.92714	1.91834	1.92552	1.65472	1.64244
General Business and Public Utility Personal	2.00000	2.00000	2.00000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	3.83373	2.57605	2.73105	2.73220	2.73243
Commercial/Industrial and Public Utility Real	4.20303	2.98362	2.91131	2.86008	2.87188
General Business and Public Utility Personal	4.80000	3.80000	3.80000	3.80000	3.80000
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.01782	2.01795	2.07319	2.07523	2.07406
Commercial/Industrial and Public Utility Real	2.05844	2.04749	2.06460	2.03773	2.02455
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	31.88972	34.94362	35.29589	35.70856	37.49782
Commercial/Industrial and Public Utility Real	37.92644	41.15080	41.53349	41.92484	42.50173
General Business and Public Utility Personal	60.00000	61.10000	61.20000	61.60000	62.20000
Austintown Local					
Residential/Agricultural Real	35.01755	35.10441	35.37949	35.28307	35.35340
Commercial/Industrial and Public Utility Real	39.19330	39.09026	39.75164	39.32058	39.29032
General Business and Public Utility Personal	60.30000	60.40000	60.40000	60.30000	60.40000

2014	2013	2012	2011	2010
\$6.75121	\$7.14024	\$7.13724	\$6.93969	\$6.94035
9.74033	9.79321	9.76578	9.69116	9.69221
12.80000	12.80000	12.80000	12.80000	12.80000
10.18834	10.44574	10.44884	10.60787	10.65041
10.66060	10.92582	10.93081	11.43036	11.14661
14.40000	14.40000	14.40000	14.40000	14.40000
0.93934	0.93887	0.93884	0.91333	0.56842
0.93163	0.91890	0.91783	0.94526	0.59359
1.00000	1.00000	1.00000	1.00000	1.00000
5.02036	3.78254	3.78482	3.70212	3.69958
4.97593	3.68377	3.68231	3.68621	3.55961
5.92000	4.67000	4.67000	4.67000	4.67000
1.64079	1.65693	1.65740	1.54323	1.54178
1.64244	1.62055	1.61881	1.63738	1.62111
1.75000	1.75000	1.75000	1.75000	1.75000
2.73243	2.74174	2.74466	1.67630	1.67446
2.87188	2.84693	2.84693	1.81740	1.83165
3.80000	3.80000	2.80000	2.80000	2.80000
2.07406	2.09933	2.10000	2.00100	2.00000
2.02455	2.00249	2.10000	2.01838	2.00330
2.10000	2.10000	2.10000	2.10000	2.10000
37.49782	37.37888	33.55584	33.30340	33.65598
42.50173	41.97546	36.44059	35.67334	35.77899
62.20000	62.10000	60.60000	60.40000	60.80000
35.35340	35.52582	35.52546	33.72260	30.80382
39.29032	39.42646	39.43338	39.63453	36.71238
60.40000	60.60000	60.60000	60.40000	57.50000

(continued)

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

	2019	2018	2017	2016	2015
Boardman Local					
Residential/Agricultural Real	\$44.70179	\$39.18082	\$39.48217	\$39.46082	\$39.43751
Commercial/Industrial and Public Utility Real	45.97435	40.42875	40.24928	39.93429	39.70942
General Business and Public Utility Personal	63.65000	58.15000	58.15000	58.15000	58.15000
Campbell City					
Residential/Agricultural Real	44.65000	47.35000	42.65000	42.65000	42.17224
Commercial/Industrial and Public Utility Real	43.65303	46.30259	41.44905	41.32773	40.85438
General Business and Public Utility Personal	44.65000	47.35000	42.65000	42.65000	42.20000
Canfield Local					
Residential/Agricultural Real	34.74697	34.78878	37.11952	37.14981	37.15771
Commercial/Industrial and Public Utility Real	36.71990	36.52318	36.98500	37.10457	36.99185
General Business and Public Utility Personal	59.80000	59.80000	59.90000	59.90000	59.90000
Columbiana Local					
Residential/Agricultural Real	24.78836	24.83822	24.97682	25.10257	25.08679
Commercial/Industrial and Public Utility Real	24.62166	24.60002	24.60002	24.74451	24.64437
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	33.50000
Hubbard Local					
Residential/Agricultural Real	41.68542	41.59008	37.99944	38.24776	38.02917
Commercial/Industrial and Public Utility Real	47.58524	47.39009	43.00291	42.59818	42.32697
General Business and Public Utility Personal	62.90000	62.85000	58.55000	58.80000	58.60000
Jackson Milton Local					
Residential/Agricultural Real	31.69152	32.47665	32.81448	32.90364	32.79148
Commercial/Industrial and Public Utility Real	32.42607	32.97968	34.24444	33.42384	33.15638
General Business and Public Utility Personal	43.85000	44.65000	44.95000	45.05000	44.95000
Leetonia Local					
Residential/Agricultural Real	32.83284	33.38299	33.38198	33.78628	33.78603
Commercial/Industrial and Public Utility Real	32.87836	33.42843	33.42065	33.83299	33.82874
General Business and Public Utility Personal	32.96000	33.51000	33.51000	33.91000	33.91000
Lowellville Local					
Residential/Agricultural Real	26.29479	26.77587	27.14792	27.13718	27.03889
Commercial/Industrial and Public Utility Real	40.35601	40.80825	40.72064	41.08618	37.20251
General Business and Public Utility Personal	60.70000	61.20000	61.60000	61.60000	61.50000
Poland Local					
Residential/Agricultural Real	38.24428	38.63826	41.18251	41.38910	41.38925
Commercial/Industrial and Public Utility Real	39.40348	39.65088	41.56726	41.52951	41.49796
General Business and Public Utility Personal	51.00000	51.40000	53.20000	53.40000	53.40000
Sebring Local					
Residential/Agricultural Real	26.85906	26.85510	26.44939	26.46744	28.06782
Commercial/Industrial and Public Utility Real	39.65539	39.23163	40.64666	40.74666	42.32122
General Business and Public Utility Personal	57.60000	54.60000	57.60000	57.70000	59.30000
South Range Local					
Residential/Agricultural Real	35.45720	36.25702	37.36627	37.56802	38.06657
Commercial/Industrial and Public Utility Real	35.88283	36.50237	38.08830	38.09110	38.61225
General Business and Public Utility Personal	54.30000	55.10000	56.20000	56.40000	56.90000

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

(continued)

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

	2019	2018	2017	2016	2015
Springfield Local					
Residential/Agricultural Real	\$25.26037	\$25.46040	\$25.48801	\$25.48723	\$25.48319
Commercial/Industrial and Public Utility Real	25.28673	25.48175	25.49384	25.49384	25.48419
General Business and Public Utility Personal	35.80000	36.00000	36.00000	36.00000	36.00000
Struthers City					
Residential/Agricultural Real	39.86599	39.95553	38.26224	38.22732	38.19371
Commercial/Industrial and Public Utility Real	50.82490	50.95745	50.44478	48.10241	48.12208
General Business and Public Utility Personal	63.60000	63.70000	63.50000	63.50000	63.50000
Weathersfield Local					
Residential/Agricultural Real	36.11907	36.14353	38.45909	38.37868	38.60932
Commercial/Industrial and Public Utility Real	43.33843	43.32511	46.18603	46.07915	45.78075
General Business and Public Utility Personal	60.35000	60.40000	62.00000	62.00000	62.25000
West Branch Local					
Residential/Agricultural Real	23.07389	23.29968	23.05909	23.06586	23.06453
Commercial/Industrial and Public Utility Real	24.67470	24.75771	24.22226	23.98728	23.82240
General Business and Public Utility Personal	33.10000	33.30000	33.20000	33.20000	33.20000
Western Reserve Local					
Residential/Agricultural Real	38.41914	39.01991	39.26395	39.16026	38.96252
Commercial/Industrial and Public Utility Real	38.79913	39.19183	39.81758	39.32930	39.12521
General Business and Public Utility Personal	52.40000	53.00000	53.20000	53.10000	52.90000
Youngstown City					
Residential/Agricultural Real	58.87182	60.45436	54.70094	54.59313	53.84281
Commercial/Industrial and Public Utility Real	63.03824	64.59043	62.55319	62.14280	61.11409
General Business and Public Utility Personal	63.20000	64.85000	63.60000	63.60000	63.00000

(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

2014	2013	2012	2011	2010
\$25.48319	\$23.00001	\$23.00002	\$21.00001	\$23.40002
25.48419	23.00001	23.00002	22.28082	24.06364
36.00000	33.50000	33.50000	33.50000	35.90000
38.19371	39.33846	39.34130	37.43349	37.41311
48.12208	49.04156	49.04673	48.81571	48.67761
63.50000	64.70000	64.70000	64.70000	64.70000
38.60932	39.42399	31.86830	30.68784	30.70707
45.78075	45.00236	37.07968	36.20919	36.25075
62.25000	63.05000	55.55000	55.15000	55.20000
23.06453	23.21725	23.21590	23.08321	23.08462
23.82240	23.43064	23.39298	23.12249	23.12943
33.20000	33.20000	33.20000	33.20000	33.20000
38.96252	38.93286	38.93007	40.53684	40.56153
39.12521	39.02541	39.06541	40.69840	40.69840
52.90000	52.80000	52.80000	54.40000	54.40000
53.84281	53.67222	53.15291	44.67962	44.61049
61.11409	60.01445	59.48434	56.21043	55.46919
63.00000	63.00000	62.50000	60.50000	60.50000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2019	\$56,032,262	\$54,151,652	96.64 %	\$1,689,745	\$55,841,397
2018	53,405,951	51,666,833	96.74	1,599,952	53,266,785
2017	52,844,376	50,904,992	96.33	2,002,567	52,907,559
2016	48,322,577	46,292,271	95.80	1,570,137	47,862,408
2015	48,724,973	46,813,538	96.08	1,786,935	48,600,473
2014	45,397,945	45,203,872	99.57	1,415,222	46,619,094
2013	45,205,259	43,055,369	95.24	1,673,433	44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073

(1) Includes state reimbursements of homestead and rollback exemptions.

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

(3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.66 %	\$7,223,200	12.89 %
99.74	6,229,379	11.66
100.12	6,497,094	12.29
99.05	6,458,672	13.37
99.74	6,226,986	12.78
102.69	5,890,441	12.98
98.95	6,060,189	13.41
99.06	6,573,315	14.65
97.01	8,090,633	17.63
96.89	5,653,012	14.77

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

Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections
2019	\$0	\$0	0.00 %	\$0	\$0
2018	0	0	0.00	26	26
2017	0	0	0.00	0	0
2016	0	0	0.00	665	665
2015	0	0	0.00	0	0
2014	0	0	0.00	12,160	12,160
2013	0	0	0.00	0	0
2012	0	0	0.00	51,448	51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548

(1) Under House Bill 66, tangible personal property taxes were phased out over a five year period ending collection year 2010.

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

(3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
0.00 %	\$1,697,598	0.00 %
0.00	1,701,993	0.00
0.00	1,707,899	0.00
0.00	1,659,212	0.00
0.00	1,688,593	0.00
0.00	1,688,593	0.00
0.00	1,708,714	0.00
0.00	1,731,720	0.00
0.00	1,815,135	0.00
117.77	1,613,572	2,302.01

Mahoning County, Ohio
Principal Real Property Taxpayers
 2019 and 2010

Taxpayer	2019	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$22,558,580	0.57 %
Southern Park Mall LLC	15,826,610	0.40
CTW Development Corp	10,985,510	0.28
GLP Capital L P	10,827,920	0.28
Copeland United Methodist	6,009,240	0.15
WAOP Properties LLC	5,369,140	0.14
Boardman Plaza Associates LLC	5,307,430	0.14
Youngstown Victoria LLC	5,124,560	0.13
Jackson Acquisition Corp	4,783,750	0.12
Central Park West Reorganization LLC	4,667,770	0.12
Total	\$91,460,510	2.33 %
Total Real Property Assessed Valuation	\$3,923,471,520	

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$16,016,890	0.40 %
GS Boardman LLC (Lowes)	11,030,740	0.28
WP Boardman Associates LP	8,319,950	0.21
Copeland United Methodist	6,089,060	0.15
WAOP Properties LLC	5,214,900	0.13
Jackson Acquisition Corporation	4,443,110	0.11
P & S Equities Inc.	3,966,450	0.10
Equity Industrial Partner	3,858,820	0.10
Wal-Mart Real Estate Business Trust	3,369,380	0.08
MB Canfield Main LLC	3,034,570	0.08
Total	\$65,343,870	1.64 %
Total Real Property Assessed Valuation	\$3,976,077,040	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2019 and 2010

Taxpayer	2019	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Company First Energy	\$130,228,690	43.71 %
American Transmissions Systems, Inc.	79,518,610	26.69
East Ohio Gas	38,400,110	12.89
Total	\$248,147,410	83.29 %
Total Public Utility Assessed Valuation	\$297,923,040	
	2010	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$95,277,500	63.45 %
American Transmissions Systems, Inc.	17,677,810	11.77
East Ohio Gas	15,768,980	10.50
Aqua Ohio	15,138,790	10.08
Total	\$143,863,080	95.80 %
Total Public Utility Assessed Valuation	\$150,162,200	

Source: Mahoning County Auditor

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

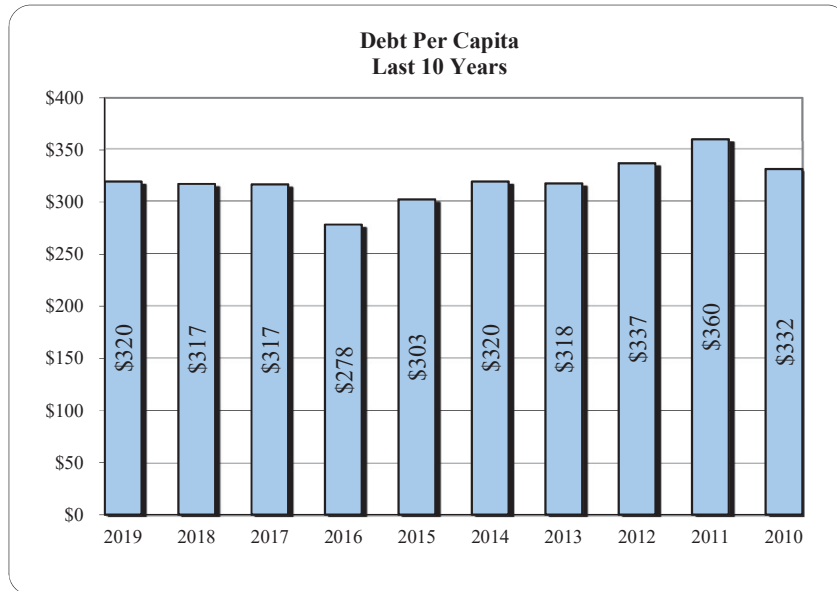
Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2019	\$32,819,313	\$0	\$0	\$0	\$1,295,523	\$31,145,093	\$3,057,710
2018	31,976,467	0	0	0	1,418,716	30,994,271	3,193,278
2017	34,918,242	0	0	0	1,590,416	29,837,473	1,223,847
2016	36,924,351	48,881	0	0	1,762,116	18,726,781	1,170,928
2015	41,740,910	96,361	0	20,975	1,644,270	19,794,787	1,197,312
2014	45,340,818	142,480	0	175,830	377,890	20,877,393	1,237,428
2013	43,755,280	187,277	0	518,230	516,316	21,934,799	1,286,398
2012	46,867,363	230,790	205,820	614,653	577,955	22,961,805	1,317,660
2011	50,306,145	273,056	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	299,313	0	388,049	24,870,527	1,387,892

(1) Personal Income and population are located on S48

Source: Mahoning County Auditor

Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$40,000	\$405,666	\$4,738,537	\$73,501,842	0.74%	\$320
45,000	646,988	4,592,262	72,866,982	0.73	317
50,000	895,704	4,307,983	72,823,665	0.76	317
34,054	1,155,515	4,095,499	63,918,125	0.67	278
36,188	1,790,739	3,860,550	70,182,092	0.73	303
38,322	2,402,562	4,160,133	74,752,856	0.78	320
40,457	2,992,393	3,556,019	74,787,169	0.77	318
59,999	3,561,283	3,659,494	80,056,822	0.83	337
69,943	4,359,384	3,559,849	85,644,914	0.87	360
79,737	5,313,199	3,838,390	79,262,140	0.84	332



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

	2019		2018	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,914,432,670	\$4,914,432,670	\$4,221,394,560	\$4,221,394,560
Debt Limitation	121,360,817	49,144,327	104,034,864	42,213,946
Total Outstanding Debt:				
General Obligation Bonds	33,878,198	33,878,198	33,439,999	33,439,999
Special Assessment Bonds	40,000	40,000	45,000	45,000
Revenue Bonds	35,783,000	35,783,000	37,597,300	37,597,300
OWDA Loans	405,666	405,666	646,988	646,988
OPWC Loans	4,049,160	4,049,160	4,203,504	4,203,504
Department of Development Loan	0	0	0	0
Long-Term Note	0	0	0	0
Notes	12,510,000	12,510,000	7,245,000	7,245,000
Total	<u>86,666,024</u>	<u>86,666,024</u>	<u>83,177,791</u>	<u>83,177,791</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	1,579,998	1,579,998	1,954,999	1,954,999
Road and Bridge Improvements	3,220,000	3,220,000	3,615,000	3,615,000
Water System Improvement	945,000	945,000	985,000	985,000
Sewer	1,653,200	1,653,200	1,735,000	1,735,000
Tax Increment Financing (Road and Sewer)	1,200,000	1,200,000	1,385,000	1,385,000
Health Benefits	3,110,000	3,110,000	3,335,000	3,335,000
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	0	0	0	0
Revenue Bonds	35,783,000	35,783,000	37,597,300	37,597,300
Revenue Notes	4,225,000	4,225,000	0	0
OWDA Loans	405,665	405,665	646,988	646,988
OPWC Loans	4,049,160	4,049,160	4,203,504	4,203,504
Department of Development Loan	0	0	0	0
Notes	6,035,000	6,035,000	3,215,000	3,215,000
Amount Available in Debt Service Fund	<u>1,612,708</u>	<u>1,612,708</u>	<u>1,020,346</u>	<u>1,020,346</u>
Totals	63,818,731	63,818,731	59,693,137	59,693,137
Net Debt	<u>22,847,293</u>	<u>22,847,293</u>	<u>23,484,654</u>	<u>23,484,654</u>
Total Legal Debt Margin	<u>\$98,513,524</u>	<u>\$26,297,034</u>	<u>\$80,550,210</u>	<u>\$18,729,292</u>
Legal Debt Margin as a Percentage of the Debt Limit	81.17%	53.51%	77.43%	44.37%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>115,360,817</u>		<u>98,034,864</u>
		<u>\$121,360,817</u>		<u>\$104,034,864</u>
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2017		2016		2015	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$4,186,310,990	\$4,186,310,990	\$4,108,549,590	\$4,108,549,590	\$4,094,166,420	\$4,094,166,420
103,157,775	41,863,110	101,213,740	41,085,496	100,854,161	40,941,664
36,355,000	36,355,000	38,925,645	38,925,645	42,466,077	42,466,077
50,000	50,000	33,234	33,234	35,293	35,293
40,355,600	40,355,600	30,077,600	30,077,600	24,684,389	24,684,389
895,704	895,704	1,155,513	1,155,513	1,790,736	1,790,736
4,603,599	4,603,599	5,025,720	5,025,720	5,504,820	5,504,820
0	0	0	0	0	0
0	0	48,880	48,880	96,361	96,361
3,960,000	3,960,000	4,130,000	4,130,000	5,320,000	5,320,000
86,219,903	86,219,903	79,396,592	79,396,592	79,897,676	79,897,676
2,375,000	2,375,000	2,794,999	2,794,999	3,189,998	3,189,998
3,945,000	3,945,000	4,216,766	4,216,766	3,804,707	3,804,707
1,025,000	1,025,000	1,065,000	1,065,000	1,195,000	1,195,000
1,780,000	1,780,000	1,798,234	1,798,234	35,293	35,293
1,565,000	1,565,000	1,745,000	1,745,000	1,920,000	1,920,000
3,550,000	3,550,000	3,755,000	3,755,000	3,485,000	3,485,000
0	0	45,000	45,000	240,000	240,000
0	0	0	0	0	0
40,355,600	40,355,600	30,077,600	30,077,600	24,684,389	24,684,389
895,704	895,704	1,155,513	1,155,513	1,790,736	1,790,736
4,603,599	4,603,599	5,025,720	5,025,720	5,504,820	5,504,820
0	0	0	0	0	0
885,000	885,000	3,375,000	3,375,000	4,510,000	4,510,000
3,470,260	3,470,260	1,495,482	1,495,482	1,768,395	1,768,395
64,450,163	64,450,163	56,549,314	56,549,314	52,128,338	52,128,338
21,769,740	21,769,740	22,847,278	22,847,278	27,769,338	27,769,338
\$81,388,035	\$20,093,370	\$78,366,462	\$18,238,218	\$73,084,823	\$13,172,326
78.90%	48.00%	77.43%	44.39%	72.47%	32.17%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	97,157,775		95,213,740		94,854,161
	\$103,157,775		\$101,213,740		\$100,854,161

(continued)

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

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

Source: Mahoning County Auditor

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

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) (2)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2019	230,010	\$11,548,467,538	\$32,819,313	\$3,057,710	\$35,877,023	0.31%	\$155.98
2018	229,642	11,480,048,555	31,976,467	3,193,278	35,169,745	0.31	153.15
2017	229,796	11,292,225,868	34,918,242	1,223,847	36,142,089	0.32	157.28
2016	229,674	11,281,167,281	36,924,351	1,170,928	38,095,279	0.34	165.87
2015	231,900	11,057,203,064	41,740,910	1,197,312	42,938,222	0.39	185.16
2014	233,823	10,982,370,423	45,340,818	1,237,428	46,578,246	0.42	199.20
2013	235,145	10,963,889,532	43,755,280	1,286,398	45,041,678	0.41	191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90

(1) Includes only general obligation bonds.

(2) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: 2010 - 2019 Population Estimated by US Census Bureau

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2019

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$32,819,313	100.00%	\$32,819,313
OPWC Loans	<u>1,295,523</u>	100.00	<u>1,295,523</u>
<i>Total Direct - Mahoning County</i>	<u>34,114,836</u>		<u>34,114,836</u>
Overlapping			
Schools Wholly Within the County	86,264,486	100.00	86,264,486
Townships Wholly Within County	495,000	100.00	495,000
City of Alliance	860,000	0.10	860
City of Columbiana	3,230,000	20.05	647,615
City of Youngstown	25,091,000	98.27	24,656,926
Alliance CSD	3,553,000	6.32	224,550
Columbiana Exempted Village LSD	476,000	27.47	130,757
Hubbard Exempted Village LSD	16,440,553	0.48	78,915
Leetonia Exempted Village LSD	885,000	6.07	53,720
Mahoning County Career & Technical Center	2,514,999	96.50	2,426,974
Weathersfield LSD	7,945,000	8.23	653,874
West Branch LSD	<u>2,719,018</u>	49.92	<u>1,357,334</u>
<i>Total Overlapping</i>	<u>150,474,056</u>		<u>116,991,009</u>
<i>Totals</i>	<u><u>\$184,588,892</u></u>		<u><u>\$151,105,845</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2019.

Source: Mahoning County Auditor

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

	2019	2018	2017	2016
Net Available Revenue:				
Gross Revenues (1)	\$28,725,562	\$27,886,614	\$26,349,827	\$25,147,673
Less: Operating Expenses (2)	24,178,079	23,534,141	22,737,463	21,478,094
Net Available Revenue:	<u>\$4,547,483</u>	<u>\$4,352,473</u>	<u>\$3,612,364</u>	<u>\$3,669,579</u>
Debt - Revenue Bonds:				
Principal	\$807,700	\$1,132,700	\$1,053,620	\$1,024,500
Interest	1,007,439	936,307	620,462	651,322
Revenue Bond Coverage	<u>2.51</u>	<u>2.10</u>	<u>2.16</u>	<u>2.19</u>
Debt Service - OWDA Loans				
Principal	230,597	237,990	249,085	624,498
Interest	6,644	9,455	12,610	23,888
OWDA Coverage	<u>19.17</u>	<u>17.59</u>	<u>13.80</u>	<u>5.66</u>
Debt Service - OPWC Loans				
Principal	225,853	200,712	222,740	254,726
OPWC Coverage	<u>20.13</u>	<u>21.69</u>	<u>16.22</u>	<u>14.41</u>
Total Debt Service:				
Principal	1,264,150	1,571,402	1,525,445	1,903,724
Interest	1,014,083	945,762	633,072	675,210
Total Coverage	<u>2.00</u>	<u>1.73</u>	<u>1.67</u>	<u>1.42</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor

2015	2014	2013	2012	2011	2010
\$23,619,157	\$23,099,088	\$20,664,423	\$21,409,913	\$21,126,159	\$20,813,624
20,172,279	16,983,722	16,208,846	17,589,884	16,259,618	15,668,527
<u>\$3,446,878</u>	<u>\$6,115,366</u>	<u>\$4,455,577</u>	<u>\$3,820,029</u>	<u>\$4,866,541</u>	<u>\$5,145,097</u>
\$1,041,000	\$1,017,400	\$988,700	\$970,700	\$927,280	\$589,370
673,958	696,544	718,152	739,372	783,876	607,084
<u>2.01</u>	<u>3.57</u>	<u>2.61</u>	<u>2.23</u>	<u>2.84</u>	<u>4.30</u>
601,098	579,106	558,165	795,265	1,014,778	2,319,239
61,717	83,710	104,651	142,441	196,275	280,045
<u>5.20</u>	<u>9.23</u>	<u>6.72</u>	<u>4.07</u>	<u>4.02</u>	<u>1.98</u>
333,258	319,971	306,971	302,110	299,059	269,177
<u>10.34</u>	<u>19.11</u>	<u>14.51</u>	<u>12.64</u>	<u>16.27</u>	<u>19.11</u>
1,975,356	1,916,477	1,853,836	2,068,075	2,241,117	3,177,786
735,675	780,254	822,803	881,813	980,151	887,129
<u>1.27</u>	<u>2.27</u>	<u>1.66</u>	<u>1.29</u>	<u>1.51</u>	<u>1.27</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>
2019	230,010	\$9,948,162,510	\$43,251	580.2	97,200	5,900
2018	229,642	9,932,246,142	43,251	580.2	97,890	7,264
2017	229,796	9,248,160,688	40,245	580.2	99,064	6,671
2016	229,674	9,577,635,474	41,701	580.2	100,000	6,800
2015	231,900	9,589,065,000	41,350	580.2	101,400	8,000
2014	233,823	9,600,304,734	41,058	580.2	101,000	7,000
2013	235,145	9,667,281,240	41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500

Source:

- (1) 2010 - 2019 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
5.7%	4.1%	3.9%	\$13,048,120	\$16,800,800	\$29,848,920
7.2	5.4	4.4	15,863,610	20,938,160	36,801,770
5.9	4.7	4.1	14,003,350	18,073,820	32,077,170
6.3	4.9	4.9	12,127,790	44,291,590	56,419,380
7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
6.5	7.4	7.4	10,959,360	21,358,140	32,317,500
7.6	7.2	7.8	10,319,990	20,427,500	30,747,490
7.3	6.7	7.8	9,995,720	23,561,260	33,556,980
9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
10.4	9.5	9.4	18,844,350	23,059,970	41,904,320

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

2019		
Employer	Employees	Percentage of Total County Employment
Mercy Health	3,000	3.09%
Youngstown City School District	1,791	1.84
Mahoning County	1,600	1.65
Youngstown State University	1,200	1.24
VXI Global Solutions	1,100	1.13
City of Youngstown	1,063	1.09
Infocision Management	1,050	1.08
Windsor House	850	0.88
Austintown Local School District	800	0.82
Akron Children's Hospital	800	0.82
Total	13,254	13.64%
Total Employment within the County	97,200	

2010		
Employer	Employees	Percentage of Total County Employment
Forum Health	3,616	3.54%
Humility of Mary Health Partners	3,420	3.35
Youngstown State University	2,134	2.09
Mahoning County	1,735	1.70
Youngstown City School District	1,100	1.08
Infocision Management	1,040	1.02
City of Youngstown	782	0.77
U.S. Postal Service	740	0.72
Austintown Local School District	586	0.57
Boardman Local School District	422	0.40
Total	15,575	15.24%
Total Employment within the County	102,200	

Source: Mahoning County Auditor

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental Activities										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	1	1	1	2	1	2	2
Facilities	5	6	6	5	5	6	6	6	6	6
GIS	0	0	0	0	0	0	1	1	1	1
Prosecutor	6	8	7	5	1	2	5	5	5	5
Real Estate Assessment	1	1	1	1	1	1	3	2	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	16	16	16	16	16	18	19	19	19
Public Safety										
County Vehicles										
Building Inspections	7	6	5	4	4	5	5	5	4	4
Coroner	4	5	5	4	4	4	3	4	3	3
Haz Mat/EMA Operations	10	8	8	8	6	13	10	22	22	19
Sheriff	75	69	77	76	54	57	66	69	68	76
Public Works										
County Vehicles										
Engineer	64	63	63	64	68	69	63	101	101	73
Sanitary Engineer	46	50	48	44	48	44	45	59	59	57
Recycling	5	5	6	5	7	7	5	5	6	5
Health Services										
County Vehicles										
MCBDD	54	55	61	62	56	55	69	65	59	63
Dog Kennel	5	5	5	4	5	6	4	4	4	5
Mental Health & Recovery	0	0	0	1	1	1	1	1	1	2
Human Services										
County Vehicles										
Childrens Services	3	4	4	4	3	3	2	3	3	3
Public Assistance	1	1	1	1	1	1	0	1	1	1

Source: Loss Prevention Department

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

Function/Program	2019	2018	2017	2016	2015	2014
Governmental Activities						
General Government						
Legislative and Executive						
Administrative	6	6	6	7	4	2
Auditor	11	10	11	10	10	9
Board of Elections	19	16	16	26	22	14
Commissioners	9	9	9	9	9	11
Data Processing	12	11	9	9	9	9
Facilities Management	25	27	29	28	27	28
Microfilm	4	4	4	4	3	3
Office of Management and Budget	2	2	2	2	2	1
Personnel	3	3	4	2	2	1
Planning Commission	3	3	3	3	2	2
Real Estate	14	14	14	13	12	12
Recorder	6	6	6	6	5	7
Treasurer	13	12	10	13	10	10
Workers Compensation	1	1	1	1	1	1
Judicial						
Child Support Administration	53	56	54	56	56	55
Clerk of Courts	42	42	42	45	43	42
Common Pleas	42	37	38	36	34	37
County Courts	39	37	37	32	33	36
Domestic Relations	14	14	12	12	11	12
Juvenile Court	103	106	113	116	118	107
Law Library	2	1	1	2	3	3
Municipal Courts	17	16	22	14	14	26
Probate	14	14	13	13	13	11
Prosecutor	61	57	57	56	52	50
Public Safety						
Board of Health	64	64	64	64	57	57
Building Regulations	9	8	9	9	8	7
Coroner	8	8	7	5	6	8
Emergency 911 Dispatch	0	0	0	1	13	16
Lead Based	7	7	7	7	7	6
Sheriff	222	225	223	226	224	220
Public Works						
Road and Bridge Engineering	70	66	66	73	73	76
Soil and Water Conservation	6	5	5	5	4	4
Solid Waste and Recycling	9	9	9	9	9	10
Health						
Child Health Services	118	108	102	98	113	108
Dog and Kennel	10	10	8	8	8	7
Drug and Alcohol Board	0	0	0	0	0	4
Mental Health and Recovery Board	9	9	10	10	10	7
Mental Retardation and Developmental Disabilities	186	199	249	275	286	273
Human Services						
Public Assistance	159	164	158	163	164	155
Veteran Services	14	15	13	14	13	12
Business-Type Activities						
Sewer and Water Engineering	92	90	91	91	92	89
Total	<u>1,498</u>	<u>1,491</u>	<u>1,534</u>	<u>1,573</u>	<u>1,582</u>	<u>1,548</u>

Source: Mahoning County Auditor

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

2013	2012	2011	2010
1	1	2	2
10	10	10	10
16	14	15	15
13	12	13	12
9	8	8	9
30	31	31	32
4	4	4	4
1	1	1	0
1	1	1	0
2	3	3	3
14	14	13	17
7	6	6	6
12	12	11	14
1	1	1	1
59	60	62	65
45	45	45	47
39	38	36	42
36	36	33	33
12	12	13	13
111	106	101	125
3	3	3	3
26	24	13	13
15	15	15	17
52	47	48	49
57	55	40	52
8	7	7	7
7	8	7	7
17	16	16	16
6	7	7	7
221	212	217	218
77	70	72	71
4	4	3	4
10	10	10	11
107	106	104	134
6	6	6	5
5	3	4	4
7	6	8	9
281	256	220	306
160	152	158	175
13	11	9	8
88	78	86	89
<u>1,593</u>	<u>1,511</u>	<u>1,462</u>	<u>1,655</u>

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

Function/Program	2019	2018	2017	2016
Governmental Activities				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	159,877	169,619	166,829	166,110
Voter Turnout in November	42,576	92,812	54,805	117,636
Percentage of Voter Turnout	26.63%	54.72%	32.85%	70.82%
Recorder				
Deeds Issued	8,532	9,568	8,516	8,191
Mortgages Issued	6,340	7,096	6,416	6,588
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,019	4,819	5,198	5,200
Criminal	1,878	2,083	2,171	1,994
Civil	1,503	1,397	1,386	1,168
Sebring Court				
Traffic	2,633	2,160	1,986	2,230
Criminal	403	421	437	368
Civil	379	328	286	218
Austintown Court				
Traffic	7,882	7,341	8,799	9,800
Criminal	1,032	1,040	1,232	1,143
Civil	1,383	1,272	1,391	1,130
Canfield Court				
Traffic	3,108	3,175	3,237	3,225
Criminal	328	407	429	445
Civil	436	400	311	293
Common Pleas Courts Cases				
Civil	2,617	3,036	3,414	3,474
Criminal	1,105	1,209	1,389	1,464
Divorce	613	663	607	640
Domestic	840	835	733	794
Health Services				
Dog and Kennel				
Dogs Licensed	25,268	26,160	26,849	26,819
Number of Penalties Assessed	2,257	1,963	860	2,685
Kennels	303	379	383	395
Number of Kennel Penalties Assessed	0	26	15	5
Business-Type Activities				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	45,900	43,100	45,090	41,000
Non-Metered Rate	1,100	1,100	2,110	1,000
Mahoning County Water				
Number of Customers	1,500	1,500	1,473	1,500

Source: Mahoning County Auditor

2015	2014	2013	2012	2011	2010
159,060	167,314	166,020	170,079	182,248	181,759
70,322	69,444	48,924	119,171	80,979	87,414
44.21%	41.51%	29.47%	70.07%	44.43%	48.09%
7,395	6,616	7,077	6,542	6,506	7,239
5,555	6,278	7,724	7,719	6,639	7,209
5,189	4,837	4,732	4,894	5,123	4,277
1,934	1,819	1,816	1,752	1,795	1,544
1,040	1,241	1,119	1,218	1,237	1,365
2,244	2,347	1,973	2,004	1,825	2,431
361	414	555	560	526	678
202	193	221	290	352	411
9,808	8,964	8,545	8,834	8,806	8,337
1,142	1,248	1,338	1,359	1,308	1,351
1,111	1,131	1,049	1,503	1,510	1,609
3,892	3,219	4,801	5,781	4,524	3,998
400	461	491	489	515	477
285	308	329	485	507	536
1,297	1,332	1,340	1,326	1,408	4,787
3,320	3,337	3,656	3,899	4,086	1,442
588	640	652	676	745	695
735	794	815	776	794	777
27,433	27,987	29,087	30,794	28,499	31,327
2,208	2,064	2,146	2,486	719	1,189
405	434	276	241	81	155
0	10	22	20	15	10
41,100	40,950	42,450	40,612	41,160	41,160
1,000	1,000	1,011	1,100	1,126	1,081
1,500	1,500	1,430	1,376	1,352	1,400

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2019

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

Hollywood Gaming at Mahoning Valley Race Course
The Covelli Centre
OH WOW Children's Center for Science and Technology
DeYor Performing Arts Center
Youngstown Symphony Orchestra
Youngstown Historical Center of Industry and Labor
The Butler Institute of American Art
The Youngstown Playhouse
Arms Family Museum of Local History
Oakland Center for the Arts
War Vet Museum of Canfield
Tyler History Center
Stambaugh Auditorium
Ballet Western Reserve
Mill Creek Metropolitan Park
Youngstown Phantoms Hockey - United States Hockey League
Lake Milton State Park
9/11 Memorial Park (Austintown)

Higher Education

Youngstown State University
Eastern Gateway Community College

Hospitals

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

Communications

Daily Newspapers:

The Tribune Chronicle
The Morning Journal
The Salem News
The Review
The Daily Legal News

7 Weekly Newspapers:

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

Radio Stations:

iHeartMedia - WNCD, WAKZ,
WMXY, WBBG, WKBN
Cumulus Broadcasting, Inc. - WLLF,
WHOT, WYFM, WWIZ, WQXK

Public Radio - WYSU

Religious - WILB, WYLR, WYTN

Local Radio - WGFT, WKTL

Network Television Stations:

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

Public Television Station:

PBS 45/49

Sources: Mahoning County Auditors Office
Youngstown Warren Regional Chamber

OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/18/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov