



OHIO AUDITOR OF STATE  
**KEITH FABER**





**MAHONING COUNTY  
DECEMBER 31, 2020**

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MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Provided Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<i>Direct:</i>					
Technical Assistance and Training Grants	10.761	25039		16,160	-
<i>Passed through the Ohio Department of Education:</i>					
<i>Nutrition Cluster:</i>					
School Breakfast Program	10.553		05PU 2021	9,472	-
			05PU 2022	1,609	-
COVID-19 - School Breakfast Program			COVID 19	6,932	-
Subtotal - School Breakfast Program				18,013	-
National School Lunch Program	10.555				
			LLP4 2021	17,061	-
			LLP4 2022	7,599	-
COVID-19 - National School Lunch Program			COVID 19	12,340	-
Subtotal - National School Lunch Program				37,000	-
Subtotal - Nutrition Cluster				55,013	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
	10.561				
FAET			G-2021-11-5958	21,157	-
Food Assistance			G-2021-11-5958	2,078,925	-
Subtotal - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster				2,100,082	-
Total U.S.Department of Agriculture				\$ 2,171,255	\$ -
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21030	OHLHB0720-19	778,274	-
Continuum of Care Program	14.267				
		22171	OH0507L5E041500	23,333	23,333
		22172	OH0455L5E041805	53,876	53,876
		22173	OH0455L5E041906	84,397	84,397
		24173	OH0619L5E041800	64,093	-
		24174	OH0648L5E041900	15,342	-
Subtotal - Continuum of Care Program				241,042	161,606
<i>Passed through the Ohio Development Services Agency:</i>					
Community Development Block Grants / State's Program	14.228				
		2400B	B-F-18-1BT-1	131,434	-
		24019	B-C-18-1BT-1	283,428	-
Subtotal - Community Development Block Grants / State's Program				414,862	-
HOME Investment Partnerships Program	14.239				
		24059	B-C-18-1BT-2	146,596	-
Total U. S. Department of Housing and Urban Development				\$ 1,580,774	\$ 161,606
<b>U.S. DEPARTMENT OF INTERIOR</b>					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			5,558	-
Total U. S. Department of Interior				\$ 5,558	-

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Provided Through to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE</b>					
<i>Direct:</i>					
Equitable Sharing Program	16.922			\$ 29,083	-
<i>Passed thru the City of Youngstown:</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27101	20-H8225-OH-DJ	18,810	-
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services</i>					
COVID-19 Coronavirus Emergency Supplemental Funding f	16.034	20100 2710Q	2020-CE-OTH-2015 2020-VD-BX-0250	50,000 37,218	- -
Subtotal Coronavirus Emergency Supplemental Funding Program				87,218	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2710P	2019-JG-A02-6807	10,000	-
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster (16.738/ 16.803/ 16.804)	Various			28,810	-
Violence Against Women Formula Grants	16.588	26020 29089 2908A	2019-WF-VA2-8213 2018-WF-VA5-8929a 2019-WF-VA5-8929	59,997 17,999 23,812	- - -
Subtotal - Violence Against Women Formula Grants				101,808	-
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance	16.575	26001 26000	2021-VOCA-133927106 2020-VOCA-132923374	42,230 167,926	- -
Subtotal - Crime Victim Assistance				210,156	-
Total U. S. Department of Justice				\$ 457,075	\$ -
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction	20.205	80052 80053 80067 80069 80080 80083 80085 80088 80089 80094	95446 80674 98840 99802 102004 104607 107273 104591 108742 103674	501,661 4,929 123,098 674,804 1,617,550 361,790 167,326 69,486 468,700 100,000	- - - - - - - - - -
Subtotal - Highway Planning and Construction				4,089,345	-
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
State and Community Highway Safety	20.600	2704J 2704L	STEP-2020-00014 STEP-2021-MCS-00005	21,232 6,041	- -
Subtotal -State and Community Highway Safety				27,273	-
Minimum Penatlites for Repeat Offenders for Driving While Intoxicted	20.608	2704I 2704K	IDEP-2020-00014 IDEP-2021-MCS-00005	26,867 6,929	- -
Subtotal - Minimum Penatlites for Repeat Offenders for Driving While Intoxicted				33,796	-
National Priority Safety Programs	20.616	27040 27041	DDEP-2020-MCS-00018 DDEP-2021-MCS-00005	6,447 1,904	- -
Subtotal - National Priority Safety Programs				8,351	-
Total U. S. Department of Transportation				\$ 4,158,765	\$ -

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Provided Through to Subrecipients
<b>U.S. DEPARTMENT OF TREASURY</b>					
<i>Passed through the Ohio Office of Budget and Management:</i>					
COVID-19 Coronavirus Relief Fund	21.019			12,956,502	6,736,463.00
<i>Passed through the Supreme Court of Ohio</i>					
COVID-19 Coronavirus Relief Fund	21.019				
		29010	20-RTG-0100	11,340	-
		29090	20-RTG-0100	16,649	-
		29020	20-RTG-0100	33,440	-
		2909A	20-RTG-0100	36,834	-
		2903A	20-RTG-0100	8,360	-
Subtotal - Coronavirus Relief Fund				<u>106,623</u>	-
<i>Passed through the Ohio Department of Education:</i>					
COVID-19 Coronavirus Relief Fund	21.019	2301A	066118-EDUCROT	9,965	-
<i>Passed through the Ohio Mental Health &amp; Addiction Services:</i>					
COVID-19 Coronavirus Relief Fund	21.019	2217K		6,000	-
Total U. S. Department of Treasury				<u>\$ 13,079,090</u>	<u>\$ 6,736,463</u>
<b>Appalachian Regional Commission</b>					
<i>Passed through the Ohio Development Services Agency</i>					
Appalachian Regional Development	23.001	06514	ARC2019796	106,009	-
Total Appalachian Regional Commission				<u>\$ 106,009</u>	<u>\$ -</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Grants to States	84.027				
		23000	066118-6BSF-2020	25,335	-
		23001	066118-6BSF-2021	18,210	-
Subtotal - Special Education Cluster				<u>43,545</u>	-
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to	84.126	22159	VRP3 - 2020-2021	166,310	166,310
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Special Education - Grants for Infants and Families	84.181		H181A180024/H181A190024	181,061	-
Total U.S. Department of Education				<u>\$ 390,916</u>	<u>\$ 166,310</u>
<b>U.S. Election Assistance Commission</b>					
<i>Passed through the Ohio Secretary of State</i>					
HAVA Election Security Cares Act Grants	90.404	29079		193,939	-
Total U.S. Election Assistance Commission				<u>\$ 193,939</u>	<u>\$ -</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Promoting Safe and Stable Families:	93.556				
Caseworker Visits			G-2021-11-5958	11,759	-
ESAA Preservation			G-2021-11-5958	89,277	-
ESAA Reunification			G-2021-11-5958	15,306	-
Post Adoption Special			G-2021-11-5958	82,971	-
Subtotal - Promoting Safe and Stable Families				<u>199,313</u>	-
Temporary Assistance for Needy Families:	93.558				
TANF Administration			G-2021-11-5958	1,105,265	-
TANF CCMEP Regular			G-2021-11-5958	40,398	-
TANF Regular			G-2021-11-5958	2,462,713	-
TANF Kinship Caregiver			G-2021-11-5958	233,143	233,143
TANF Fraud Awareness			G-2021-11-5958	1,967	-
TANF Summer Youth			G-2021-11-5958	338,637	-
TANF Independent Living			G-2021-11-5958	3,827	-
Subtotal - Temporary Assistance for Needy Families				<u>4,185,950</u>	<u>233,143</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Provided Through to Subrecipients
Child Support Enforcement:	93.563				
Federal Child Support / State Match			G-2021-11-5958	2,661,526	-
Child Support Training			G-2021-11-5958	148	-
Child Support Awareness			G-2021-11-5958	900	-
Subtotal - Child Support Enforcement				<u>2,662,574</u>	-
Child Care and Development Block Grant:	93.575				
Child Care Non-Admin			G-2021-11-5958	440,626	-
Subtotal - Child Care and Development Fund Cluster				<u>440,626</u>	-
Stephanie Tubbs Jones Child Welfare Services	93.645				
IV-B			G-2021-11-5958	113,953	-
IV-B Admin			G-2021-11-5958	11,396	-
Subtotal - Stephanie Tubbs Jones Child Welfare Services				<u>125,349</u>	-
Foster Care-Title IV-E:	93.658				
SSRMS Administrative Allocation			G-2021-11-5958	1,106,931	-
IV-E Contract Services			G-2021-11-5958	2,802,855	-
Subtotal - Foster Care-Title IV-E				<u>3,909,786</u>	-
Adoption Assistance:	93.659				
IV-E Contract Services			G-2021-11-5958	59,417	-
SSRMS Administrative Allocation			G-2021-11-5958	1,237,942	-
Non-Recurring Adoption			G-2021-11-5958	2,896	-
Subtotal - Adoption Assistance				<u>1,300,255</u>	-
Social Services Block Grant:	93.667				
Title XX - Base			G-2021-11-5958	926,247	188,580
Title XX - Transfer			G-2021-11-5958	958,932	958,932
Subtotal - Social Services Block Grant				<u>1,885,179</u>	<u>1,147,512</u>
Chaffee Foster Care Independence Program:	93.674		G-2021-11-5958	44,818	-
Medical Assistance Program:	93.778				
Medicaid			G-2021-11-5958	3,520,866	-
Medicaid Child Welfare Related			G-2021-11-5958	31,549	-
Subtotal - Medical Assistance Program				<u>3,552,415</u>	-
<i>Passed through the Ohio Department of</i>					
<i>Developmental Disabilities:</i>					
Social Services Block Grant (Title XX)	93.667		Title XX	74,995	-
Medical Assistance Program (Title XIX):	93.778			734,416	-
<i>Passed through the Ohio Department of</i>					
<i>Mental Health and Addiction Services:</i>					
Projects for Assistance in Transition from Homelessness	93.150	22140	PATH FY20	89,564	89,564
Social Services Block Grant (Title XX)	93.667	22060	TITLE XX FY20	143,760	143,760
		22061	TITLE XX FY21	44,126	44,126
Subtotal - Social Services Block Grant (Title XX)				<u>187,886</u>	<u>187,886</u>
Opioid STR	93.788				
		2832D	2000479 DIRECT	364,505	364,505
		2832E	2000524 DIRECT	148,037	148,037
		2832F	2100449 DIRECT	59,135	59,135
		2832G	2100480 DIRECT	40,320	40,320
Subtotal - State Targeted Response to the Opioid Crisis Grants				<u>611,997</u>	<u>611,997</u>



MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Provided Through to Subrecipients
Block Grants for Community Mental Health Services	93.958				
		22040	Community Plan B.G. FY 20	91,397	91,397
		22041	Community Plan B.G. FY 21	85,020	85,020
		2207H	FORENSIC FY20	1,100	1,100
		2207J	FORENSIC FY21	1,100	1,100
		2217J	ODAS FY21	29,500	29,500
Subtotal - Block Grants for Community Mental Health Services				208,117	208,117
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		28029	FED PER CAPITA FY 19	5,521	5,521
		28020	FED PER CAPITA FY 20	483,671	483,671
		28021	FED PER CAPITA FY 21	112,309	112,309
		28130	TASC FY20	92,890	92,890
		28131	TASC FY21	77,408	77,408
		28120	Meridian Womens FY20	167,741	167,741
		28121	Meridian Womens FY21	110,578	110,578
		28110	NKRC Womens FY20	73,454	73,454
		28111	NKRC Womens FY21	24,485	24,485
		28080	System of Care FY20	60,713	53,440
		28081	System of Care FY21	41,636	41,636
		28200	Youth Mentoring FY20	1,915	1,915
		28201	Youth Mentoring FY21	188	188
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				1,252,508	1,245,236
Memo Total - All Medicaid Assistance Programs	93.778			4,286,831	-
Memo Total - All Social Services Block Grants	93.667			2,148,060	1,335,398
Total U. S. Department of Health and Human Services				\$ 21,465,748	\$ 3,723,455
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Crisis Counseling	97.032				
		22021	DMHF20FISP	12,705	12,705
<i>Passed through the Ohio Emergency Management Agency:</i>					
Emergency Management Performance Grants	97.042				
		24579	EMC-2019-EP-00005	51,460	-
		2457A	EMC-2020-EP-00004	43,416	-
		2457B	EMC-2020-EP-00014	2,748	-
Subtotal Emergency Management Performance Grants				97,625	-
Total U. S. Department of Homeland Security				\$ 110,330	\$ 12,705
<b>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</b>					
<i>Direct:</i>					
Law Enforcement Services at Berlin Lake	12.U01			36,977	-
Total Department of U.S. Army Corp of Engineers				36,977	-
TOTAL				\$ 43,756,436	\$ 10,800,539

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, 2020**

**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's) under programs of the federal government for the year ended December 31, 2020. 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 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 Treasury, the US Department of Education, the US Department of Health and Human Services, and the US Department of Homeland Security to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these sub awards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and those 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 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2020 is \$10,198.

**NOTE G - 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.

# OHIO AUDITOR OF STATE KEITH FABER



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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 aggregate discretely presented component units and remaining fund information of the Mahoning County, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2021. We noted the County adopted GASB Statement No. 83, Certain Asset Retirement Obligations, and we also noted the financial impact of COVID-19 and the continuing emergency measures which may 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) as a basis for designing 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 financial statements. 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

June 30, 2021

# 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 Mahoning County's major federal programs for the year ended December 31, 2020. 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 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 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 its major federal programs for the year ended December 31, 2020.

***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 aggregate discretely presented component units and remaining fund information of Mahoning County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2021. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 83* during the year, and the financial impact of COVID-19. 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

June 30, 2021

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**MAHONING COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> Temporary Assistance for Needy Families Coronavirus Relief Fund Adoption Assistance	<u>CFDA#</u> 93.558 21.019 93.659
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 1,312,693 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

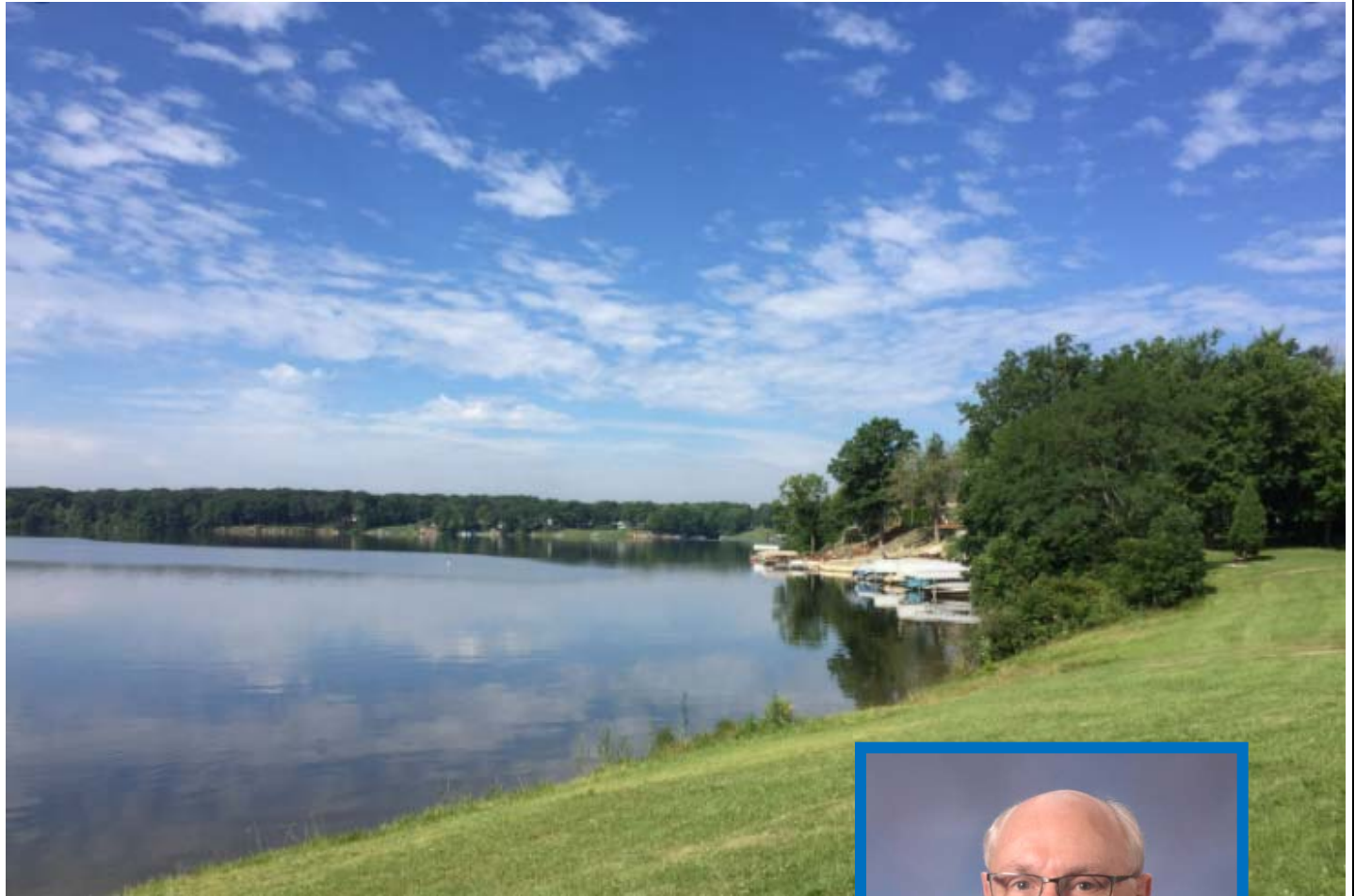
None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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# Mahoning County, Ohio 2020 Comprehensive Annual Financial Report



**For Fiscal Year Ended  
December 31, 2020**



Ralph T. Meacham, CPA  
Mahoning County Auditor



# Introductory Section



Yellow Creek Park  
**Yellow Creek Park**



**Mahoning County,  
Ohio  
Comprehensive Annual Financial  
Report For the Year Ended  
December 31, 2020**



**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, 2020*  
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# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

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

June 30, 2021

To the Citizens of Mahoning County

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

Mahoning County Treasurer  
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2020. 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 2020. 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, 2020, 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 228,683 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 and Common Pleas Judges are also elected on a County-wide basis. There are four Area Court Judges that are elected in the precincts in which they preside. 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, Southwoods Health, VXI Global Solutions and Infocision Management. Five out of the ten largest employers are government agencies.

The unemployment rate at the end of 2020 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 10.2 percent compared to the State and National averages, which were 8.1 and 6.2 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 999 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. 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 \$6,480,970 in the General Fund and \$5,164,070 in the Criminal and Administrative Justice Fund as of December 31, 2020. The General Fund Stabilization and Criminal and Administrative Justice Stabilization reserves have reached State maximums as the result of allocations from Casino revenues as of December 31, 2020.

The County Treasurer and the Investment Advisory Committee adopted an investment policy on February 18, 2021. 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 2020**

- The 2020 Corona Virus 19 pandemic offered a challenge for the County to provide essential services to the Community and still maintain a safe working environment for employees. The County was able to utilize \$13.4 million in Federal Cares Act Funds to address a myriad of changing issues that they faced internally within County Government and externally within the Community. We were able to utilize technology to provide remote access to governmental services through video conferencing, laptops, cell phones and software upgrades. Outreach to the Community included support for business, first responders, home owners, renters, senior support, food distributions, sanitation equipment in schools, testing support and outreach and many more services.
- In 2020 the County was able to successfully defend its Standard & Poor's AA- credit rating by providing stable reserves and revenue streams throughout the pandemic. At the end of 2020, both the General Fund and the Justice Fund had maximized the allowable stabilization reserve allowed by the Ohio Revised Code.

## Major Initiatives

- The Mahoning County Information Technology Department has been an integral part of the business continuity plan for Mahoning County departments through the COVID-19 pandemic. Due to the pandemic, many 2020 projects were delayed or put on hold as priorities changed. The CARES Act provided funding that was immediately put to use to address aspects previously unplanned. In general, concepts such as social distancing and “work from home” are new to County business processes. The County IT Department increased internet bandwidth with our provider. Additional mobile IT equipment to support work from home was rolled out as needed. Training on software VPN concepts and IT security issues became the norm for our new “remote workforce”. Not all workers were able to work remotely, as those who came onsite needed the ability to provide services while remaining safe. Projects included, training and support on new software solutions like Webex™ and Zoom™, and add on cameras. A state-of-the art video conferencing system in the Board of Mahoning County Commissioners (BMCC) Hearing room was installed and now livestream all BMCC meetings are shared on the County’s Youtube™ channel. Enhancements to the Domestic Relations Court were a major initiative in late 2020 as the court upgraded audio and video system and will implement an e-filing solution by end of 2021. The County-wide CAD/RMS system went live in November of 2020, and provides many benefits to all County law enforcement and 911 Dispatch. County IT assisted in another successful major election cycle as all Secretary of State security initiatives were completed as mandated for the 2020 presidential election.
- The Mahoning County Engineers office initiated and completed the 2020 Local Resurfacing project. The project was a result of the County Commissioner’s contribution of \$1,000,000, with the remaining funds coming from the County Engineer’s local monies. The total cost for this project was \$2,192,203. The project resurfaced 24.33 miles of County Roads.
- The Engineering Department also completed four Federal Aid projects in 2020:
  - Meridian Road Phase 2 – This project consisted of the reconstruction of 0.42 miles of pavement and the resurfacing of 0.52 miles of Meridian Road between Leharps Road and the Trumbull County Line. Work also included upgrades to signing, pavement markings and waterlines. The total cost of the project was \$2,815,694 and was funded with 100 percent and 80 percent federal grant dollars secured through the Federal Highway Administration (FHWA).
  - Hopkins Road Bridge Project – This project consisted of the replacement of the existing bridge over Andersons Run, including minimal replacement of approach pavement and guardrail. The total cost of the project was \$402,193 and was funded with 100 percent federal grant dollars secured through FHWA.
  - Raccoon Road – This project consisted of safety modifications to the traffic signal at the intersection of Raccoon Road and New Road. The safety modifications included improved signal visibility, traffic operations, reduced queues and provided a dedicated left turn space at driveways. The total cost for this project was \$205,154 and was funded with 90 percent federal grant dollars through the FHWA.
  - South Avenue Widening Project – This project consists of upgrading 0.79 miles of South Avenue from Mathews Road to Lake Park Road, by widening and resurfacing, drainage improvements, curb and gutter, traffic control; signs, pavement markings and traffic signal improvements. The total cost of the project was estimated at \$3,074,959 and was funded with 90 percent and 80 percent federal grant dollars secured through the FHWA.



- The Sanitary Engineering Department completed a major project in 2020.
  - The East Middletown Road Pump Station, Force Main and Gravity Sewer was completed in 2020. This project consisted of the relocation of an existing wastewater pump station and force main in New Middletown Village. The previous pumping station was located at the intersection of Middletown Road and Main Street and had reached its useful life. As part of the replacement, the station was relocated to the opposite side of State Route 170, Youngstown Pittsburgh Road for safety and improved traffic flow. The new station has sufficient capacity to convey present wastewater flow and accommodate future flows from adjacent undeveloped parcels. The total cost of this project was \$1,119,000 and was funded by Ohio Public Works Commission (OPWC) Grant of \$154,019, OPWC Loan of \$436,388 and local funds of \$528,593.

### **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 was awarded for the 2019 CAFR and 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,

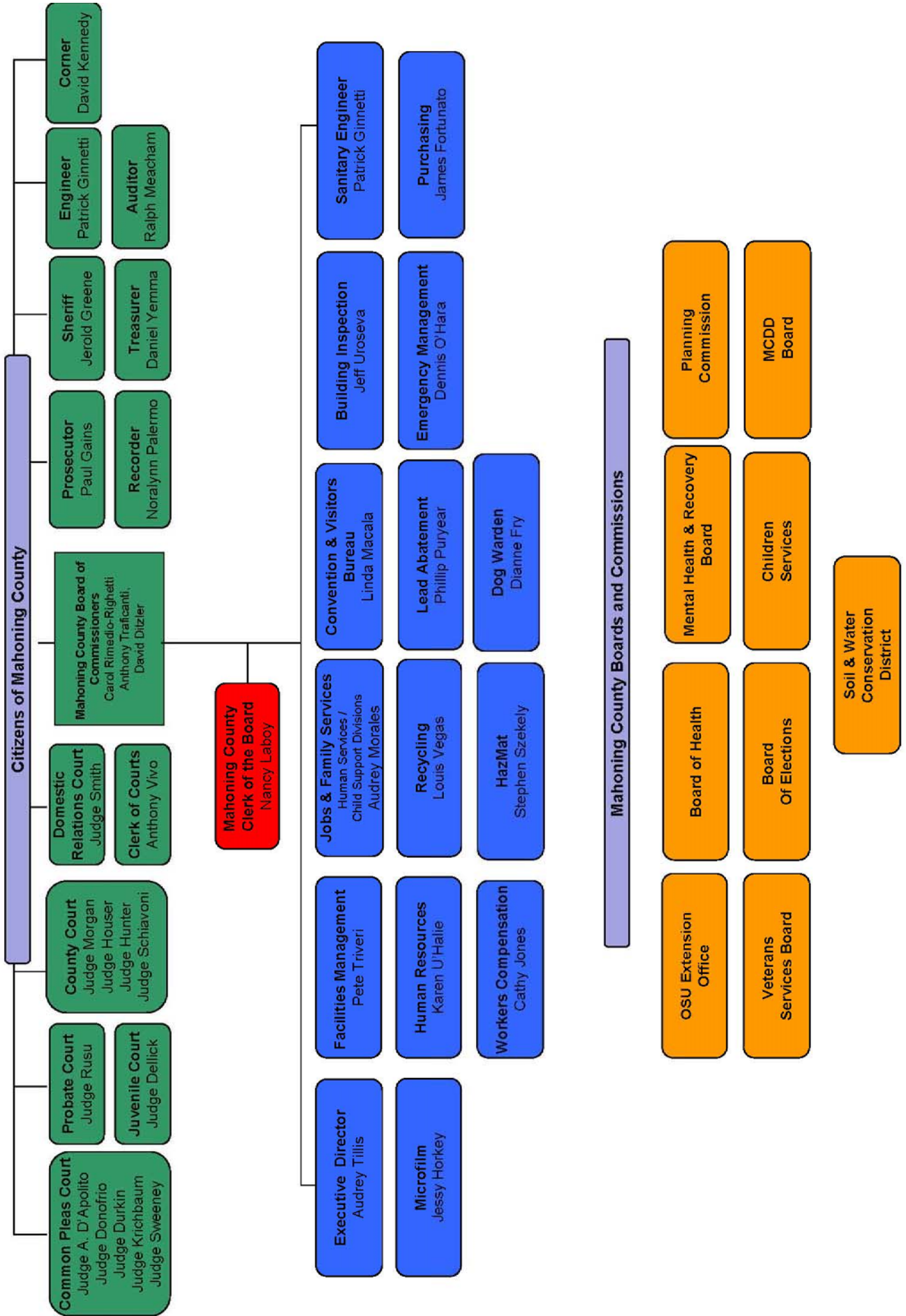


Ralph T. Meacham, CPA  
Mahoning County Auditor

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# MAHONING COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Mahoning County  
Ohio**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morill*

Executive Director/CEO

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# Financial Section



Watson & Tressel Center, YSU  
Watson & Tressel Center, YSU





# OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154  
6000 Frank Ave. NW  
North Canton, OH 44720  
EastRegion@ohioauditor.gov  
(800) 443-9272

## 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 aggregate discretely presented component units and remaining fund information of the Mahoning County, Ohio (the County), as of and for the year ended December 31, 2020, 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 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of the Mahoning County, as of December 31, 2020, 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, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. As discussed in Note 26 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding these matters.

### **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 June 30, 2021, 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

June 30, 2021

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**Mahoning County, Ohio**  
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The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2020. 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 2020 are as follows:**

- The County's overall financial position increased in 2020. Net position for both governmental activities and business-type activities increased mainly as a result of an increase in cash and cash equivalents as well as an increase in net capital assets. Cash and cash equivalents increased due to both higher revenues and careful management of resources. Governmental activities' capital assets increased due to the current year additions exceeding annual depreciation and current year deletions.
- The County had capital asset additions for governmental and business-type activities that were across every category of asset. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- For 2020, the County implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, which addresses accounting and financial reporting for certain asset retirement obligations (AROs). An asset retirement obligation associated with the County's waste water treatment facilities was estimated by the County engineer.
- Overall governmental cash realized an increase over 2019 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 2020?” 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 objectives. 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, the debt service fund and the buildings and equipment capital projects fund.

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

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

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

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

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, workers' compensation, self-funded hospitalization 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 2020 compared to 2019:

(Table 1)  
*Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	Restated 2019	2020	Restated 2019
<b>Assets</b>						
Current and Other Assets	\$243,918,078	\$227,218,672	\$44,512,734	\$37,322,173	\$288,430,812	\$264,540,845
Capital Assets, Net	149,476,793	146,330,747	98,628,543	98,791,606	248,105,336	245,122,353
<i>Total Assets</i>	<u>393,394,871</u>	<u>373,549,419</u>	<u>143,141,277</u>	<u>136,113,779</u>	<u>536,536,148</u>	<u>509,663,198</u>
<b>Deferred Outflows of Resources</b>						
Pension	15,005,477	39,603,198	1,175,711	3,131,208	16,181,188	42,734,406
OPEB	10,157,105	4,884,379	806,498	387,045	10,963,603	5,271,424
Deferred Charge on Refunding	847,377	752,079	58,394	62,890	905,771	814,969
Asset Retirement Obligation	0	0	4,797,375	5,028,375	4,797,375	5,028,375
<i>Total Deferred Outflows of Resources</i>	<u>26,009,959</u>	<u>45,239,656</u>	<u>6,837,978</u>	<u>8,609,518</u>	<u>32,847,937</u>	<u>53,849,174</u>
<b>Liabilities</b>						
Current Liabilities	28,004,730	28,790,463	12,243,240	8,272,346	40,247,970	37,062,809
Long-term Liabilities						
Due within one Year	8,963,595	7,900,294	1,934,452	1,798,095	10,898,047	9,698,389
Due in More than one Year						
Net Pension Liability	95,516,511	134,208,813	7,489,386	10,577,804	103,005,897	144,786,617
Net OPEB Liability	63,675,392	61,312,253	5,065,087	4,877,111	68,740,479	66,189,364
Other Amounts	39,374,309	37,223,086	48,865,264	49,116,285	88,239,573	86,339,371
<i>Total Liabilities</i>	<u>235,534,537</u>	<u>269,434,909</u>	<u>75,597,429</u>	<u>74,641,641</u>	<u>311,131,966</u>	<u>344,076,550</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	42,067,774	41,831,012	0	0	42,067,774	41,831,012
Payments in Lieu of Taxes	770,362	792,688	0	0	770,362	792,688
Pension	21,901,417	3,401,494	1,735,829	253,818	23,637,246	3,655,312
OPEB	10,152,153	998,132	798,410	70,415	10,950,563	1,068,547
<i>Total Deferred Inflows of Resources</i>	<u>74,891,706</u>	<u>47,023,326</u>	<u>2,534,239</u>	<u>324,233</u>	<u>77,425,945</u>	<u>47,347,559</u>
<b>Net Position</b>						
Net Investment in Capital Assets	106,214,639	107,037,497	55,842,743	60,568,564	162,057,382	167,606,061
Restricted for:						
Capital Projects	13,124,410	10,174,002	0	0	13,124,410	10,174,002
Debt Service	456,998	1,010,449	11,456,435	11,511,947	11,913,433	12,522,396
Public Safety	17,751,206	14,844,858	0	0	17,751,206	14,844,858
Public Works	11,129,182	12,036,487	0	0	11,129,182	12,036,487
Health Services	49,789,758	45,536,907	0	0	49,789,758	45,536,907
Human Services	16,609,893	14,468,969	0	0	16,609,893	14,468,969
General Government	20,352,088	21,332,575	0	0	20,352,088	21,332,575
Unclaimed Monies	1,419,624	1,234,808	0	0	1,419,624	1,234,808
Unrestricted (Deficit)	(127,869,211)	(125,345,712)	4,548,409	(2,323,088)	(123,320,802)	(127,668,800)
<i>Total Net Position</i>	<u>\$108,978,587</u>	<u>\$102,330,840</u>	<u>\$71,847,587</u>	<u>\$69,757,423</u>	<u>\$180,826,174</u>	<u>\$172,088,263</u>



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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020. 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.

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 \$19 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 decrease in long-term liabilities can be attributed to a significant decrease in the net pension liability.

Business-type current and other assets increased due largely to an increase in cash and cash equivalents in the sewer fund resulting from higher charges for services revenue in 2020. Capital assets decreased due to current year depreciation and deletions outpacing current year additions. 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 decreased due mainly to a significant decrease in the net pension liability.

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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 2020 and 2019.

(Table 2)  
*Changes in Net Position*

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Program Revenues</b>						
Charges for Services and Assessments	\$25,825,049	\$24,344,385	\$33,161,953	\$29,159,186	\$58,987,002	\$53,503,571
Operating Grants and Contributions	78,834,843	73,827,047	0	0	78,834,843	73,827,047
Capital Grants and Contributions	5,578,035	7,207,788	8,863	703,310	5,586,898	7,911,098
<i>Total Program Revenues</i>	<u>110,237,927</u>	<u>105,379,220</u>	<u>33,170,816</u>	<u>29,862,496</u>	<u>143,408,743</u>	<u>135,241,716</u>
<b>General Revenues</b>						
Property Taxes	42,936,892	40,280,869	0	0	42,936,892	40,280,869
Sales Taxes	45,028,617	43,859,596	0	0	45,028,617	43,859,596
Hotel/Lodging Taxes	1,130,432	1,574,142	0	0	1,130,432	1,574,142
Grants and Entitlements	5,979,415	5,791,701	0	0	5,979,415	5,791,701
Conveyance Taxes	2,798,926	2,562,586	0	0	2,798,926	2,562,586
Interest	2,564,039	3,356,999	164,073	225,139	2,728,112	3,582,138
Payments in Lieu of Taxes	523,836	795,661	0	0	523,836	795,661
Unrestricted Contributions	3,275	0	0	0	3,275	0
Gain on Sale of Capital Assets	0	0	87,476	8,550	87,476	8,550
Other	6,016,359	3,585,019	233,919	273,773	6,250,278	3,858,792
<i>Total General Revenues</i>	<u>106,981,791</u>	<u>101,806,573</u>	<u>485,468</u>	<u>507,462</u>	<u>107,467,259</u>	<u>102,314,035</u>
<i>Total Revenues</i>	<u>217,219,718</u>	<u>207,185,793</u>	<u>33,656,284</u>	<u>30,369,958</u>	<u>250,876,002</u>	<u>237,555,751</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	40,457,275	29,135,521	0	0	40,457,275	29,135,521
Judicial	24,664,700	27,394,088	0	0	24,664,700	27,394,088
Public Safety	39,983,325	42,481,165	0	0	39,983,325	42,481,165
Public Works	16,348,618	14,894,599	0	0	16,348,618	14,894,599
Health	38,709,716	41,465,227	0	0	38,709,716	41,465,227
Human Services	48,978,217	52,169,987	0	0	48,978,217	52,169,987
Interest and Fiscal Charges	1,388,119	1,422,493	0	0	1,388,119	1,422,493
Water	0	0	2,057,402	1,686,037	2,057,402	1,686,037
Sewer	0	0	29,550,719	28,921,978	29,550,719	28,921,978
<i>Total Program Expenses</i>	<u>210,529,970</u>	<u>208,963,080</u>	<u>31,608,121</u>	<u>30,608,015</u>	<u>242,138,091</u>	<u>239,571,095</u>
<i>Income (Loss) before Transfers</i>	<u>6,689,748</u>	<u>(1,777,287)</u>	<u>2,048,163</u>	<u>(238,057)</u>	<u>8,737,911</u>	<u>(2,015,344)</u>
Transfers	(42,001)	846,028	42,001	(846,028)	0	0
<i>Change in Net Position</i>	<u>6,647,747</u>	<u>(931,259)</u>	<u>2,090,164</u>	<u>(1,084,085)</u>	<u>8,737,911</u>	<u>(2,015,344)</u>
<i>Net Position Beginning of Year - Restated</i>	<u>102,330,840</u>	<u>103,262,099</u>	<u>69,757,423</u>	<u>70,841,508</u>	<u>172,088,263</u>	<u>174,103,607</u>
<i>Net Position End of Year</i>	<u>\$108,978,587</u>	<u>\$102,330,840</u>	<u>\$71,847,587</u>	<u>\$69,757,423</u>	<u>\$180,826,174</u>	<u>\$172,088,263</u>

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

Operating grants and contributions went up as a result of an increase in State and Federal grant monies, including grant monies for coronavirus relief.

Capital grants and contributions program revenues decreased due to a decrease in ODOT and OPWC grants.

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Sales tax revenues increased due to the upward trend of sales/purchases made during 2020.

Program expenses excluding amounts related to the net pension/OPEB liabilities and related payments subsequent increased due mainly to increases in general government expenditures. General government increased due to expenditures related to coronavirus safety and relief efforts. 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 \$137,711,835. \$20,753,303 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase in fund balance due to higher permissive taxes, property tax collections and intergovernmental revenues. The increase in fund balance was also due to lower general government and human services expenditures.

The criminal and administrative justice fund balance increased due to higher permissive taxes and charges for services revenue.

The children services board fund balance increased due to increases in both property tax collections and Federal and State grant monies received.

Despite a decrease in grants, the developmental disabilities board fund balance increased due to a drop in health expenditures as revenues continued to exceed program costs. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The debt service fund balance decreased due to higher general government and debt service expenditures.

The buildings and equipment fund balance decreased due to the issuance of short-term debt relating to various capital projects and also due to an increase in capital outlay.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Despite higher transfers in, the water fund net position decreased as expenses continued to outpace revenues and transfers received. The sewer fund net position increased in 2020 due to higher charges for services revenue.

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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 2020, 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, conveyance fees, interest, rentals and royalties, charges for services, 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 2020 as a result of current year additions exceeding annual depreciation and current year deletions. During the year, the County had asset additions to construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles and infrastructure. Some of the major additions included improvements to the oakhill renaissance building and the exterior of the courthouse, the Lowellville Road bridge project, the Western Reserve roundabout project and various other road and bridge improvements.

Business-type capital assets decreased in 2020 due to current year depreciation and deletions outpacing current year additions. Current year additions to business-type capital assets included additions to land, construction in progress, buildings, structures and improvements, utility plants, furniture, fixtures and equipment, vehicles and infrastructure. Major additions included the Campbell WWTP Bypass Elimination project and the New Middletown Pump Station Improvements project.

Additional information relative to capital assets is identified in Note 10 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

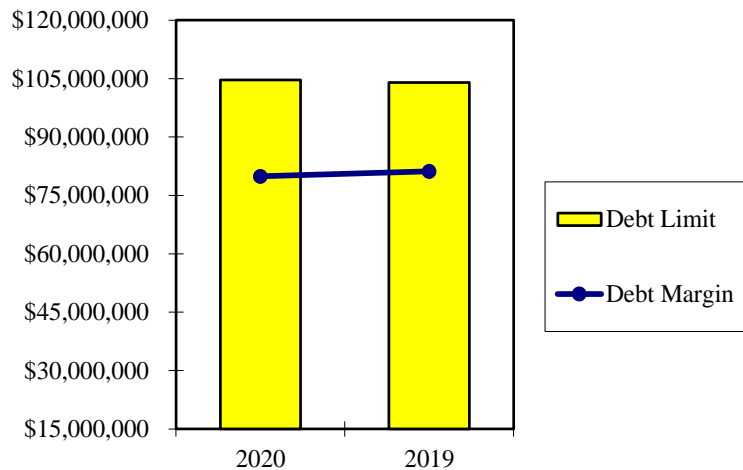
	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$33,651,925	\$32,819,313	\$2,892,141	\$3,057,710	\$36,544,066	\$35,877,023
Special Assessment Bonds	0	0	35,000	40,000	35,000	40,000
OPWC Loans	1,233,926	1,295,523	5,288,816	4,738,537	6,522,742	6,034,060
Net Pension Liability	95,516,511	134,208,813	7,489,386	10,577,804	103,005,897	144,786,617
Net OPEB Liability	63,675,392	61,312,253	5,065,087	4,877,111	68,740,479	66,189,364
Asset Retirement Obligation	0	0	10,265,000	10,265,000	10,265,000	10,265,000
OWDA Loans	0	0	165,263	405,666	165,263	405,666
Revenue Bonds	0	0	30,519,224	31,145,093	30,519,224	31,145,093
Claims Payable	507,163	748,090	0	0	507,163	748,090
Capital Lease	1,532,494	0	0	0	1,532,494	0
Compensated Absences	11,387,306	10,260,454	1,352,545	1,262,374	12,739,851	11,522,828
Special Termination Benefits	25,090	0	281,727	0	306,817	0
<b>Total</b>	<b>\$207,529,807</b>	<b>\$240,644,446</b>	<b>\$63,354,189</b>	<b>\$66,369,295</b>	<b>\$270,883,996</b>	<b>\$307,013,741</b>

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During 2020, the County's long-term obligations outstanding decreased mainly due to a significant decrease in the net pension liability as well as to the continued pay down of debt. The decrease was partially offset by new debt issuances and increases in compensated absences payable and the net OPEB liability.

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 \$104,688,149. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin decreased to \$79,883,689.

	2020	2019
Overall Debt Limit	\$104,688,149	\$104,034,864
Overall Debt Margin	79,883,689	81,187,571



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, 2020*  
*Unaudited*

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**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 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](mailto:countyappr@mahoningcountyoh.gov).

**Mahoning County, Ohio**  
*Statement of Net Position*  
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$162,847,050	\$24,849,262	\$187,696,312	\$2,495,104
Cash and Cash Equivalents:				
In Segregated Accounts	1,128,347	0	1,128,347	0
With Fiscal Agents	199,261	0	199,261	0
Accounts Receivable	769,845	3,677,504	4,447,349	18,260
Internal Balances	(738,459)	738,459	0	0
Intergovernmental Receivable	17,592,053	3,401,160	20,993,213	10,705
Prepaid Items	419,795	0	419,795	14,171
Permissive Sales Taxes Receivable	12,264,005	0	12,264,005	0
Property Taxes Receivable	47,502,194	0	47,502,194	0
Payments in Lieu of Taxes Receivable	770,362	0	770,362	0
Special Assessments Receivable	491,666	344,346	836,012	0
Assets Held for Resale	0	0	0	1,328,283
Other Assets	0	0	0	86
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	816,302	816,302	44,544
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,640,133	10,640,133	0
Net Pension Asset (See Note 14)	572,868	45,568	618,436	0
Net OPEB Asset (See Note 15)	99,091	0	99,091	0
Nondepreciable Capital Assets	15,822,002	11,812,699	27,634,701	0
Depreciable Capital Assets, Net	133,654,791	86,815,844	220,470,635	22,870
<i>Total Assets</i>	<u>393,394,871</u>	<u>143,141,277</u>	<u>536,536,148</u>	<u>3,934,023</u>
<b>Deferred Outflows of Resources</b>				
Pension	15,005,477	1,175,711	16,181,188	0
OPEB	10,157,105	806,498	10,963,603	0
Deferred Charge on Refunding	847,377	58,394	905,771	0
Asset Retirement Obligation	0	4,797,375	4,797,375	0
<i>Total Deferred Outflows of Resources</i>	<u>26,009,959</u>	<u>6,837,978</u>	<u>32,847,937</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	3,508,993	324,771	3,833,764	21,320
Accrued Wages	2,389,761	244,468	2,634,229	8,484
Contracts Payable	824,716	492,490	1,317,206	0
Intergovernmental Payable	3,709,243	425,195	4,134,438	354
Accrued Expenses	0	0	0	29,665
Matured Compensated Absences Payable	162,838	184,546	347,384	0
Accrued Interest Payable	186,697	318,603	505,300	0
Claims Payable	2,088,949	0	2,088,949	0
Notes Payable	14,668,402	10,253,167	24,921,569	0
Unearned Revenue	465,131	0	465,131	299,508
Due to Others	0	0	0	44,544
Long-Term Liabilities:				
Due Within One Year	8,963,595	1,934,452	10,898,047	75,497
Due In More Than One Year				
Net Pension Liability (See Note 14)	95,516,511	7,489,386	103,005,897	0
Net OPEB Liability (See Note 15)	63,675,392	5,065,087	68,740,479	0
Other Amounts	39,374,309	48,865,264	88,239,573	36,055
<i>Total Liabilities</i>	<u>235,534,537</u>	<u>75,597,429</u>	<u>311,131,966</u>	<u>515,427</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	42,067,774	0	42,067,774	0
Payments in Lieu of Taxes	770,362	0	770,362	0
Pension	21,901,417	1,735,829	23,637,246	0
OPEB	10,152,153	798,410	10,950,563	0
<i>Total Deferred Inflows of Resources</i>	<u>74,891,706</u>	<u>2,534,239</u>	<u>77,425,945</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	106,214,639	55,842,743	162,057,382	17,712
Restricted for:				
Capital Projects	13,124,410	0	13,124,410	0
Debt Service	456,998	11,456,435	11,913,433	0
Public Safety	17,751,206	0	17,751,206	0
Public Works	11,129,182	0	11,129,182	0
Health Services	49,789,758	0	49,789,758	0
Human Services	16,609,893	0	16,609,893	0
General Government	20,352,088	0	20,352,088	0
Unclaimed Monies	1,419,624	0	1,419,624	0
Unrestricted (Deficit)	(127,869,211)	4,548,409	(123,320,802)	3,400,884
<i>Total Net Position</i>	<u>\$108,978,587</u>	<u>\$71,847,587</u>	<u>\$180,826,174</u>	<u>\$3,418,596</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$40,457,275	\$7,630,577	\$17,572,856	\$0
Judicial	24,664,700	6,359,879	2,103,943	0
Public Safety	39,983,325	5,731,373	4,225,932	0
Public Works	16,348,618	115,557	11,068,266	5,578,035
Health	38,709,716	3,973,503	13,950,046	0
Human Services	48,978,217	2,014,160	29,913,800	0
Interest and Fiscal Charges	1,388,119	0	0	0
<i>Total Governmental Activities</i>	<u>210,529,970</u>	<u>25,825,049</u>	<u>78,834,843</u>	<u>5,578,035</u>
<b>Business-Type Activities:</b>				
Water	2,057,402	904,259	0	0
Sewer	29,550,719	32,257,694	0	8,863
<i>Total Business-Type Activities</i>	<u>31,608,121</u>	<u>33,161,953</u>	<u>0</u>	<u>8,863</u>
<i>Total - Primary Government</i>	<u>\$242,138,091</u>	<u>\$58,987,002</u>	<u>\$78,834,843</u>	<u>\$5,586,898</u>
<b>Component Unit</b>				
Mahoning County Land Reutilization Corporation	<u>\$1,161,566</u>	<u>\$0</u>	<u>\$366,233</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  
Unrestricted Contributions  
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 - Restated (See Note 24)*

*Net Position End of Year*

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
(\$15,253,842)	\$0	(\$15,253,842)	\$0
(16,200,878)	0	(16,200,878)	0
(30,026,020)	0	(30,026,020)	0
413,240	0	413,240	0
(20,786,167)	0	(20,786,167)	0
(17,050,257)	0	(17,050,257)	0
(1,388,119)	0	(1,388,119)	0
(100,292,043)	0	(100,292,043)	0
0	(1,153,143)	(1,153,143)	0
0	2,715,838	2,715,838	0
0	1,562,695	1,562,695	0
(100,292,043)	1,562,695	(98,729,348)	0
0	0	0	(795,333)
4,924,768	0	4,924,768	0
2,762,175	0	2,762,175	0
9,515,847	0	9,515,847	0
15,462,186	0	15,462,186	0
5,937,970	0	5,937,970	0
4,061,954	0	4,061,954	0
271,992	0	271,992	0
16,483,603	0	16,483,603	0
27,010,814	0	27,010,814	0
848,310	0	848,310	0
685,890	0	685,890	0
1,130,432	0	1,130,432	0
5,979,415	0	5,979,415	562,339
2,798,926	0	2,798,926	0
2,564,039	164,073	2,728,112	0
523,836	0	523,836	0
3,275	0	3,275	0
0	87,476	87,476	0
0	0	0	289,893
6,016,359	233,919	6,250,278	50,924
106,981,791	485,468	107,467,259	903,156
(42,001)	42,001	0	0
106,939,790	527,469	107,467,259	903,156
6,647,747	2,090,164	8,737,911	107,823
102,330,840	69,757,423	172,088,263	3,310,773
<u>\$108,978,587</u>	<u>\$71,847,587</u>	<u>\$180,826,174</u>	<u>\$3,418,596</u>

**Mahoning County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2020*

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$25,696,260	\$11,424,830	\$15,497,903	\$35,944,837	\$663,142	\$14,637,093
Cash and Cash Equivalents:						
In Segregated Accounts	289,425	601,734	81,248	45,325	0	0
With Fiscal Agents	0	0	0	199,261	0	0
Accounts Receivable	59,047	168,387	0	0	0	0
Interfund Receivable	866,620	0	0	0	0	0
Intergovernmental Receivable	2,416,846	598,671	177,874	1,433,520	165,610	0
Permissive Sales Taxes Receivable	4,460,016	7,357,589	0	0	446,400	0
Property Taxes Receivable	5,086,475	0	10,593,753	16,926,483	3,619,411	0
Payments in Lieu of Taxes Receivable	0	0	0	0	0	770,362
Special Assessments Receivable	0	0	0	0	9,349	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	1,424,967	0	0	0	0	0
<b>Total Assets</b>	<b>\$40,299,656</b>	<b>\$20,151,211</b>	<b>\$26,350,778</b>	<b>\$54,549,426</b>	<b>\$4,903,912</b>	<b>\$15,407,455</b>
<b>Liabilities</b>						
Accounts Payable	\$532,055	\$529,556	\$137,250	\$158,852	\$0	\$0
Accrued Wages	591,022	567,957	187,661	269,317	0	0
Contracts Payable	0	0	0	0	0	738,033
Intergovernmental Payable	1,040,427	984,275	229,461	367,532	0	0
Matured Compensated Absences Payable	36,947	94,192	0	0	0	0
Interfund Payable	0	0	0	0	0	82,343
Accrued Interest Payable	0	0	0	0	12,946	20,332
Notes Payable	0	0	0	0	4,987,758	8,443,717
Unearned Revenue	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>2,200,451</b>	<b>2,175,980</b>	<b>554,372</b>	<b>795,701</b>	<b>5,000,704</b>	<b>9,284,425</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	4,413,429	0	9,468,127	14,954,128	3,170,726	0
Payments in Lieu of Taxes	0	0	0	0	0	770,362
Unavailable Revenue	3,824,523	2,900,899	1,303,500	3,176,213	772,444	0
<b>Total Deferred Inflows of Resources</b>	<b>8,237,952</b>	<b>2,900,899</b>	<b>10,771,627</b>	<b>18,130,341</b>	<b>3,943,170</b>	<b>770,362</b>
<b>Fund Balances</b>						
Nonspendable	1,419,624	0	0	0	0	0
Restricted	0	15,074,332	15,024,779	35,623,384	0	5,352,668
Committed	288,086	0	0	0	0	0
Assigned	2,336,187	0	0	0	0	0
Unassigned (Deficit)	25,817,356	0	0	0	(4,039,962)	0
<b>Total Fund Balances (Deficit)</b>	<b>29,861,253</b>	<b>15,074,332</b>	<b>15,024,779</b>	<b>35,623,384</b>	<b>(4,039,962)</b>	<b>5,352,668</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$40,299,656</b>	<b>\$20,151,211</b>	<b>\$26,350,778</b>	<b>\$54,549,426</b>	<b>\$4,903,912</b>	<b>\$15,407,455</b>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2020*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Fund Balances</b>	<b>\$137,711,835</b>
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	149,476,793
\$41,143,661	\$145,007,726		
110,615	1,128,347	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds.	
0	199,261	Intergovernmental	10,905,488
535,006	762,440	Special Assessments	491,666
0	866,620	Permissive Sales Tax	4,484,427
12,745,146	17,537,667	Delinquent Property Taxes	5,434,420
0	12,264,005		
11,006,578	47,232,700	Total	21,316,001
0	770,362		
482,317	491,666	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.	
0	1,424,967	Net Position	11,078,367
\$66,023,323	\$227,685,761	General Obligation Bonds	2,880,000
		Claims Payable	507,163
		Deferred Charge on Refunding	(208,204)
		Internal Balances	(738,459)
		Total	13,518,867
		In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(143,450)
		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.	
\$2,121,680	\$3,479,393	Net Pension Asset	572,868
768,433	2,384,390	Net OPEB Asset	99,091
86,683	824,716	Deferred Outflows - Pension	15,005,477
579,213	3,200,908	Deferred Outflows - OPEB	10,157,105
31,699	162,838	Deferred Inflows - Pension	(21,901,417)
784,277	866,620	Deferred Inflows - OPEB	(10,152,153)
3,607	36,885	Net Pension Liability	(95,516,511)
1,236,927	14,668,402	Net OPEB Liability	(63,675,392)
465,131	465,131	Total	(165,410,932)
6,077,650	26,089,283	Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds.	847,377
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
9,791,870	41,798,280	General Obligation Bonds	(33,651,925)
0	770,362	OPWC Loan Payable	(1,233,926)
9,338,422	21,316,001	Claims Payable	(507,163)
		Capital Lease Payable	(1,532,494)
19,130,292	63,884,643	Compensated Absences	(11,387,306)
		Special Termination Benefits	(25,090)
		Total	(48,337,904)
0	1,419,624		
41,839,472	112,914,635		
0	288,086		
0	2,336,187		
(1,024,091)	20,753,303		
40,815,381	137,711,835		
\$66,023,323	\$227,685,761	<i>Net Position of Governmental Activities</i>	<b>\$108,978,587</b>

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2020*

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment
<b>Revenues</b>						
Property Taxes	\$4,915,790	\$0	\$9,565,035	\$15,546,717	\$2,713,948	\$0
Payments in Lieu of Taxes	0	0	0	0	0	523,836
Permissive Sales Tax	16,411,323	26,920,642	0	0	854,910	685,890
Hotel/Lodging Taxes	0	0	0	0	0	0
Intergovernmental	5,857,648	2,863,788	10,444,275	7,308,967	367,097	21,500
Conveyance Taxes	2,798,926	0	0	0	0	0
Interest	2,254,066	0	0	0	0	153,343
Fees, Licenses and Permits	5,673,420	182,983	0	0	0	0
Fines and Forfeitures	1,202,571	14,834	0	0	0	0
Rentals and Royalties	1,659,055	895,992	0	125,928	0	0
Charges for Services	1,272,724	2,708,451	0	832,855	0	0
Contributions and Donations	3,275	0	50	0	0	134
Special Assessments	0	0	0	0	0	0
Other	2,770,725	583,864	319,281	622,811	42,362	79,601
<i>Total Revenues</i>	<u>44,819,523</u>	<u>34,170,554</u>	<u>20,328,641</u>	<u>24,437,278</u>	<u>3,978,317</u>	<u>1,464,304</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	14,694,727	0	0	0	626,560	0
Judicial	19,172,081	0	0	0	0	0
Public Safety	0	30,511,808	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	22,531,627	0	0
Human Services	1,886,784	0	18,077,794	0	0	0
Capital Outlay	0	1,761,714	0	0	0	2,682,645
Debt Service:						
Principal Retirement	0	229,220	0	0	2,265,000	305,000
Interest and Fiscal Charges	0	54,613	0	0	1,009,816	124,742
Issuance Costs	0	0	0	0	138,268	169,717
<i>Total Expenditures</i>	<u>35,753,592</u>	<u>32,557,355</u>	<u>18,077,794</u>	<u>22,531,627</u>	<u>4,039,644</u>	<u>3,282,104</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,065,931</u>	<u>1,613,199</u>	<u>2,250,847</u>	<u>1,905,651</u>	<u>(61,327)</u>	<u>(1,817,800)</u>
<b>Other Financing Sources (Uses)</b>						
Inception of Capital Lease	0	1,761,714	0	0	0	0
Sale of Capital Assets	0	0	0	40,225	0	0
General Obligation Refunding Bonds Issued	0	0	0	0	5,665,000	0
General Obligation Bonds Issued	0	0	0	0	0	1,325,000
Premium on General Obligation Refunding Bonds	0	0	0	0	155,145	0
Premium on General Obligation Bonds	0	0	0	0	0	0
Payment to Refunded Bond Escrow Account	0	0	0	0	(5,681,877)	0
Transfers In	0	0	0	0	0	600,000
Transfers Out	(2,289,049)	(103,242)	0	0	(390,088)	(263,254)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,289,049)</u>	<u>1,658,472</u>	<u>0</u>	<u>40,225</u>	<u>(251,820)</u>	<u>1,661,746</u>
<i>Net Change in Fund Balances</i>	6,776,882	3,271,671	2,250,847	1,945,876	(313,147)	(156,054)
<i>Fund Balances (Deficit)</i>						
<i>Beginning 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>	<u>5,508,722</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29,861,253</u>	<u>\$15,074,332</u>	<u>\$15,024,779</u>	<u>\$35,623,384</u>	<u>(\$4,039,962)</u>	<u>\$5,352,668</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, 2020*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$18,496,376</b>
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$10,052,531	\$42,794,021	Current Year Additions	14,058,925
0	523,836	Current Year Depreciation	<u>(10,737,682)</u>
0	44,872,765	Total	3,321,243
1,130,432	1,130,432	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.	(175,197)
66,967,646	93,830,921	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
0	2,798,926	Intergovernmental	(3,478,039)
156,630	2,564,039	Special Assessments	15,331
8,045,234	13,901,637	Permissive Sales Tax	155,852
752,325	1,969,730	Delinquent Property Taxes	<u>(129,121)</u>
16,736	2,697,711	Total	(3,435,977)
2,135,871	6,949,901	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.	
2,373	5,832	Principal Retirement	3,075,817
290,739	290,739	Payment to Refunded Bond Escrow Account	<u>5,681,877</u>
1,456,876	5,875,520	Total	8,757,694
<u>91,007,393</u>	<u>220,206,010</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.	
		Accrued Interest	(30,722)
		Amortization of Bond Premium	78,117
		Amortization of Deferred Charge on Refunding	<u>(42,506)</u>
		Total	4,889
		Some expenses are reported in the statement of activities and do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	
23,050,867	38,372,154	Compensated Absences	(1,126,852)
3,663,621	22,835,702	Special Termination Benefits	<u>(25,090)</u>
3,796,146	34,307,954	Total	(1,151,942)
10,901,673	10,901,673	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.	
15,031,631	37,563,258	General Obligation Refunding Bonds Issued	(5,665,000)
26,081,009	46,045,587	General Obligation Bonds Issued	(3,560,000)
8,022,324	12,466,683	Premium on General Obligation Refunding Bonds	(155,145)
		Premium on General Obligation Bonds	(70,584)
276,597	3,075,817	Inception of Capital Lease	<u>(1,761,714)</u>
104,941	1,294,112	Total	(11,212,443)
67,499	375,484	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.	
<u>90,996,308</u>	<u>207,238,424</u>	Change in Net Position	2,572,914
		Internal Balances	<u>(129,550)</u>
11,085	12,967,586	Total	2,443,364
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
0	1,761,714	Pension	9,691,642
0	40,225	OPEB	<u>57,997</u>
0	5,665,000	Total	9,749,639
2,235,000	3,560,000	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.	
0	155,145	Pension	(13,854,386)
70,584	70,584	OPEB	<u>(6,295,513)</u>
0	(5,681,877)	Total	(20,149,899)
3,855,028	4,455,028	<i>Change in Net Position of Governmental Activities</i>	<u>\$6,647,747</u>
<u>(1,451,396)</u>	<u>(4,497,029)</u>		
4,709,216	5,528,790		
4,720,301	18,496,376		
<u>36,095,080</u>	<u>119,215,459</u>		
<u>\$40,815,381</u>	<u>\$137,711,835</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$4,930,027	\$4,930,027	\$4,912,295	(\$17,732)
Permissive Sales Tax	15,500,000	15,500,000	16,231,701	731,701
Intergovernmental	5,903,348	5,903,348	5,850,287	(53,061)
Conveyance Fees	2,351,660	2,351,660	2,783,517	431,857
Interest	1,206,965	1,206,965	1,715,483	508,518
Fees, Licenses and Permits	3,422,000	3,422,000	4,131,595	709,595
Fines and Forfeitures	1,400,000	1,400,000	1,229,178	(170,822)
Rentals and Royalties	1,506,000	1,506,000	1,659,121	153,121
Charges for Services	750,000	750,000	1,040,969	290,969
Other	0	0	2,785,709	2,785,709
<i>Total Revenues</i>	36,970,000	36,970,000	42,339,855	5,369,855
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	14,695,610	16,561,283	14,735,372	1,825,911
Judicial	19,184,676	19,409,625	18,445,983	963,642
Human Services	2,123,108	2,120,169	1,934,413	185,756
<i>Total Expenditures</i>	36,003,394	38,091,077	35,115,768	2,975,309
<i>Excess of Revenues Over (Under) Expenditures</i>	966,606	(1,121,077)	7,224,087	8,345,164
<b>Other Financing Sources (Uses)</b>				
Advance In	0	0	719,839	719,839
Advance Out	0	(1,300,000)	(784,277)	515,723
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(1,695,257)	(3,071,257)	(2,881,129)	190,128
<i>Total Other Financing Sources (Uses)</i>	(1,595,257)	(4,271,257)	(2,945,567)	1,325,690
<i>Net Change in Fund Balance</i>	(628,651)	(5,392,334)	4,278,520	9,670,854
<i>Fund Balance Beginning of Year</i>	17,280,966	17,280,966	17,280,966	0
Prior Year Encumbrances Appropriated	628,651	628,651	628,651	0
<i>Fund Balance End of Year</i>	\$17,280,966	\$12,517,283	\$22,188,137	\$9,670,854

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$25,700,000	\$25,700,000	\$26,661,455	\$961,455
Intergovernmental	2,712,000	2,712,000	4,465,859	1,753,859
Fees, Licenses and Permits	260,000	260,000	201,701	(58,299)
Fines and Forfeitures	20,000	20,000	16,954	(3,046)
Rentals and Royalties	468,000	468,000	865,935	397,935
Charges for Services	690,000	690,000	2,708,451	2,018,451
Other	0	0	546,580	546,580
<i>Total Revenues</i>	<u>29,850,000</u>	<u>29,850,000</u>	<u>35,466,935</u>	<u>5,616,935</u>
<b>Expenditures</b>				
Current:				
Public Safety	29,793,794	32,150,929	31,130,985	1,019,944
Debt Service:				
Principal Retirement	229,220	229,220	229,220	0
Interest and Fiscal Charges	54,613	54,613	54,613	0
<i>Total Expenditures</i>	<u>30,077,627</u>	<u>32,434,762</u>	<u>31,414,818</u>	<u>1,019,944</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(227,627)	(2,584,762)	4,052,117	6,636,879
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(80,000)	(108,764)	(103,242)	5,522
<i>Net Change in Fund Balance</i>	(307,627)	(2,693,526)	3,948,875	6,642,401
<i>Fund Balance Beginning of Year</i>	4,786,838	4,786,838	4,786,838	0
Prior Year Encumbrances Appropriated	307,627	307,627	307,627	0
<i>Fund Balance End of Year</i>	<u>\$4,786,838</u>	<u>\$2,400,939</u>	<u>\$9,043,340</u>	<u>\$6,642,401</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$9,751,421	\$9,751,421	\$9,535,325	(\$216,096)
Intergovernmental	6,320,000	6,320,000	10,444,275	4,124,275
Contributions and Donations	0	0	50	50
Other	50,000	50,000	319,281	269,281
<i>Total Revenues</i>	16,121,421	16,121,421	20,298,931	4,177,510
<b>Expenditures</b>				
Current:				
Human Services	16,121,421	19,273,985	18,334,003	939,982
<i>Net Change in Fund Balance</i>	0	(3,152,564)	1,964,928	5,117,492
<i>Fund Balance Beginning of Year</i>	13,065,860	13,065,860	13,065,860	0
<i>Fund Balance End of Year</i>	<u>\$13,065,860</u>	<u>\$9,913,296</u>	<u>\$15,030,788</u>	<u>\$5,117,492</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,737,967	\$14,737,967	\$15,498,933	\$760,966
Intergovernmental	7,098,536	7,098,536	7,340,317	241,781
Rentals and Royalties	130,320	130,320	125,928	(4,392)
Charges for Services	876,726	876,726	959,646	82,920
Contributions and Donations	100	100	0	(100)
Other	1,781,280	1,781,280	622,610	(1,158,670)
<i>Total Revenues</i>	24,624,929	24,624,929	24,547,434	(77,495)
<b>Expenditures</b>				
Current:				
Health	28,173,201	26,276,394	24,100,151	2,176,243
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,548,272)	(1,651,465)	447,283	2,098,748
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	40,225	40,225
Transfers Out	0	(1,236,000)	0	1,236,000
<i>Total Other Financing Sources (Uses)</i>	0	(1,236,000)	40,225	1,276,225
<i>Net Change in Fund Balance</i>	(3,548,272)	(2,887,465)	487,508	3,374,973
<i>Fund Balance Beginning of Year</i>	32,360,225	32,360,225	32,360,225	0
Prior Year Encumbrances Appropriated	1,078,185	1,078,185	1,078,185	0
<i>Fund Balance End of Year</i>	\$29,890,138	\$30,550,945	\$33,925,918	\$3,374,973

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2020*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,318,391	\$22,530,871	\$24,849,262	\$16,414,357
Receivables:				
Property Taxes	0	0	0	269,494
Intergovernmental	0	3,401,160	3,401,160	54,386
Accounts	1,804,431	1,873,073	3,677,504	7,405
Prepaid Items	0	0	0	419,795
<i>Total Current Assets</i>	<u>4,122,822</u>	<u>27,805,104</u>	<u>31,927,926</u>	<u>17,165,437</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	816,302	816,302	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,640,133	10,640,133	0
Special Assessments Receivable	11,112	333,234	344,346	0
Net Pension Asset	0	45,568	45,568	0
Capital Assets:				
Nondepreciable Capital Assets	717,742	11,094,957	11,812,699	0
Depreciable Capital Assets, Net	11,363,612	75,452,232	86,815,844	0
<i>Total Noncurrent Assets</i>	<u>12,092,466</u>	<u>98,382,426</u>	<u>110,474,892</u>	<u>0</u>
<i>Total Assets</i>	<u>16,215,288</u>	<u>126,187,530</u>	<u>142,402,818</u>	<u>17,165,437</u>
<b>Deferred Outflows of Resources</b>				
Pension	0	1,175,711	1,175,711	0
OPEB	0	806,498	806,498	0
Deferred Charge on Refunding	58,394	0	58,394	208,204
Asset Retirement Obligation	0	4,797,375	4,797,375	0
<i>Total Deferred Outflows of Resources</i>	<u>\$58,394</u>	<u>\$6,779,584</u>	<u>\$6,837,978</u>	<u>\$208,204</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds (continued)*  
*December 31, 2020*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$1,141	\$323,630	\$324,771	\$29,600
Accrued Wages	0	244,468	244,468	5,371
Contracts Payable	26,078	466,412	492,490	0
Intergovernmental Payable	0	425,195	425,195	508,335
Compensated Absences Payable	0	687,994	687,994	0
Special Termination Benefits Payable	0	95,852	95,852	0
Matured Compensated Absences Payable	0	184,546	184,546	0
Accrued Interest Payable	98,596	220,007	318,603	6,362
Notes Payable	1,593,262	8,659,905	10,253,167	0
Revenue Bonds Payable	51,900	529,800	581,700	0
General Obligation Bonds Payable	170,000	0	170,000	230,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,725	41,865	52,590	0
OPWC Loans Payable	27,682	313,634	341,316	0
Claims Payable	0	0	0	2,494,680
<i>Total Current Liabilities</i>	<u>1,979,384</u>	<u>12,198,308</u>	<u>14,177,692</u>	<u>3,274,348</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	664,551	664,551	0
Special Termination Benefits Payable	0	185,875	185,875	0
Revenue Bonds Payable	2,750,700	27,186,824	29,937,524	0
General Obligation Bonds Payable	2,722,141	0	2,722,141	2,650,000
Special Assessment Bonds Payable	0	30,000	30,000	0
OWDA Loans Payable	91,167	21,506	112,673	0
OPWC Loans Payable	274,986	4,672,514	4,947,500	0
Net Pension Liability	0	7,489,386	7,489,386	0
Net OPEB Liability	0	5,065,087	5,065,087	0
Asset Retirement Obligation Liability	0	10,265,000	10,265,000	0
Claims Payable	0	0	0	101,432
<i>Total Long-Term Liabilities</i>	<u>5,838,994</u>	<u>55,580,743</u>	<u>61,419,737</u>	<u>2,751,432</u>
<i>Total Liabilities</i>	<u>7,818,378</u>	<u>67,779,051</u>	<u>75,597,429</u>	<u>6,025,780</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	269,494
Pension	0	1,735,829	1,735,829	0
OPEB	0	798,410	798,410	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,534,239</u>	<u>2,534,239</u>	<u>269,494</u>
<b>Net Position</b>				
Net Investment in Capital Assets	4,557,339	51,285,404	55,842,743	0
Restricted for Debt Service	0	11,456,435	11,456,435	0
Unrestricted	3,897,965	(88,015)	3,809,950	11,078,367
<i>Total Net Position</i>	<u>\$8,455,304</u>	<u>\$62,653,824</u>	<u>71,109,128</u>	<u>\$11,078,367</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:

738,459

Net position of business-type activities

\$71,847,587

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, 2020*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$838,858	\$31,456,792	\$32,295,650	\$27,211,529
Fees, Licenses and Permits	65,385	502,578	567,963	0
Special Assessments	16	254,167	254,183	0
Rentals	0	44,157	44,157	0
Other	0	233,919	233,919	140,839
<i>Total Operating Revenues</i>	<u>904,259</u>	<u>32,491,613</u>	<u>33,395,872</u>	<u>27,352,368</u>
<b>Operating Expenses</b>				
Personal Services	0	11,261,881	11,261,881	202,060
Materials and Supplies	54,638	1,299,075	1,353,713	304,489
Contractual Services	1,108,116	11,371,890	12,480,006	4,283,412
Depreciation	602,339	4,295,837	4,898,176	0
Claims	0	0	0	20,059,128
Change in Worker's Compensation Estimate	0	0	0	123,787
Other	4,459	348,461	352,920	16,528
<i>Total Operating Expenses</i>	<u>1,769,552</u>	<u>28,577,144</u>	<u>30,346,696</u>	<u>24,989,404</u>
<i>Operating Income (Loss)</i>	<u>(865,293)</u>	<u>3,914,469</u>	<u>3,049,176</u>	<u>2,362,964</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	28,708	135,365	164,073	0
Property Taxes	0	0	0	271,992
Grants	0	0	0	36,854
Interest and Fiscal Charges	(266,834)	(1,006,251)	(1,273,085)	(98,896)
Gain on Sale of Capital Assets	0	87,476	87,476	0
Issuance Costs	(21,016)	(96,874)	(117,890)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(259,142)</u>	<u>(880,284)</u>	<u>(1,139,426)</u>	<u>209,950</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(1,124,435)</u>	<u>3,034,185</u>	<u>1,909,750</u>	<u>2,572,914</u>
Capital Contributions	0	8,863	8,863	0
Transfers In	1,065,088	0	1,065,088	0
Transfers Out	0	(1,023,087)	(1,023,087)	0
<i>Change in Net Position</i>	<u>(59,347)</u>	<u>2,019,961</u>	<u>1,960,614</u>	<u>2,572,914</u>
<i>Net Position Beginning of Year - Restated (See Note 24)</i>	<u>8,514,651</u>	<u>60,633,863</u>		<u>8,505,453</u>
<i>Net Position End of Year</i>	<u><u>\$8,455,304</u></u>	<u><u>\$62,653,824</u></u>		<u><u>\$11,078,367</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.

129,550

Change in net position of business-type activities

\$2,090,164

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2020*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$903,412	\$31,201,422	\$32,104,834	\$0
Cash Received from Interfund Services Provided	0	0	0	27,204,124
Special Assessments	3,040	249,181	252,221	0
Other Cash Receipts	10,726	264,966	275,692	123,307
Cash Payments to Employees for Services	0	(8,475,320)	(8,475,320)	(206,804)
Cash Payments for Goods and Services	(960,430)	(12,609,702)	(13,570,132)	(3,286,061)
Cash Payments for Claims	0	0	0	(20,327,616)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,245,321)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(632,101)
Cash Payments for Interfund Services Provided	0	(1,586,432)	(1,586,432)	0
Other Cash Payments	(4,459)	(348,495)	(352,954)	(16,528)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(47,711)</u>	<u>8,695,620</u>	<u>8,647,909</u>	<u>1,613,000</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>				
Property Taxes	0	0	0	271,992
Grants	0	0	0	38,147
Principal Paid on Bonds	0	0	0	(230,000)
Interest Paid on Bonds	0	0	0	(80,139)
Advances Out	0	0	0	(4,127)
Transfers In	1,065,088	0	1,065,088	0
Transfers Out	0	(1,023,087)	(1,023,087)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>1,065,088</u>	<u>(1,023,087)</u>	<u>42,001</u>	<u>(4,127)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Contributions	0	107,034	107,034	0
Sale of Capital Assets	0	125,000	125,000	0
OPWC Loans Issued	0	850,026	850,026	0
General Obligation Notes Issued	1,585,000	8,615,000	10,200,000	0
Premium on Notes Issued	11,016	59,874	70,890	0
Revenue Bonds Issued	0	180,800	180,800	0
Principal Paid on Notes	(1,600,000)	(4,435,000)	(6,035,000)	0
Interest Paid on Notes	(47,867)	(128,083)	(175,950)	0
Principal Paid on General Obligation Bonds	(160,000)	0	(160,000)	0
Interest Paid on General Obligation Bonds	(126,034)	0	(126,034)	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	(49,700)	(710,000)	(759,700)	0
Interest Paid on Revenue Bonds	(128,474)	(997,460)	(1,125,934)	0
Principal Paid on OPWC Loans	(27,682)	(272,065)	(299,747)	0
Principal Paid on OWDA Loans	(10,725)	(229,678)	(240,403)	0
Interest Paid on OWDA Loans	0	(3,887)	(3,887)	0
Issuance Costs	(21,016)	(96,874)	(117,890)	0
Payments for Capital Acquisitions	(324,609)	(4,448,028)	(4,772,637)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(900,091)</u>	<u>(1,389,136)</u>	<u>(2,289,227)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	28,708	135,365	164,073	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>145,994</u>	<u>6,418,762</u>	<u>6,564,756</u>	<u>1,608,873</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,172,397</u>	<u>27,568,544</u>	<u>29,740,941</u>	<u>14,805,484</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,318,391</u>	<u>\$33,987,306</u>	<u>\$36,305,697</u>	<u>\$16,414,357</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2020*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$865,293)	\$3,914,469	\$3,049,176	\$2,362,964
Adjustments:				
Depreciation	602,339	4,295,837	4,898,176	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	197,891	(220,995)	(23,104)	(7,405)
Intergovernmental Receivable	0	(550,063)	(550,063)	(17,532)
Prepaid Items	0	0	0	84,211
Special Assessments	3,024	(4,986)	(1,962)	0
Net Pension Asset	0	(6,629)	(6,629)	0
Deferred Outflow - Pension	0	1,593,206	1,593,206	0
Deferred Outflow - OPEB	0	718,347	718,347	0
Deferred Outflow - Asset Retirement Obligation	0	231,000	231,000	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	(2,602)	29,565	26,963	(27,692)
Contracts Payable	16,930	(55,539)	(38,609)	0
Accrued Wages	0	(214,272)	(214,272)	(5,203)
Matured Compensated Absences Payable	0	184,546	184,546	0
Compensated Absences Payable	0	90,171	90,171	0
Special Termination Benefits Payable	0	281,727	281,727	0
Net Pension Liability	0	169,673	169,673	0
Net OPEB Liability	0	308,215	308,215	0
Deferred Inflow - Pension	0	(1,426,457)	(1,426,457)	0
Deferred Inflow - OPEB	0	(530,044)	(530,044)	0
Intergovernmental Payable	0	(112,151)	(112,151)	(126,976)
Claims Payable	0	0	0	(649,367)
<i>Total Adjustments</i>	<u>817,582</u>	<u>4,781,151</u>	<u>5,598,733</u>	<u>(749,964)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$47,711)</u>	<u>\$8,695,620</u>	<u>\$8,647,909</u>	<u>\$1,613,000</u>

**Noncash Capital Financing Activities**

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, 2020*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$11,967,358
Cash and Cash Equivalents in Segregated Accounts	3,696,757
Property Taxes Receivable	141,694,394
Intergovernmental Receivable	7,565,211
Special Assessments Receivable	<u>21,395,167</u>
<i>Total Assets</i>	<u>186,318,887</u>
<b>Liabilities</b>	
Accounts Payable	446,596
Intergovernmental Payable	<u>17,562,881</u>
<i>Total Liabilities</i>	<u>18,009,477</u>
<b>Deferred Inflows of Resources</b>	
Property Taxes	<u>113,663,009</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$54,646,401</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, 2020*

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<b>Additions</b>	
Intergovernmental	\$15,252,504
Amounts Received as Fiscal Agent	9,441,587
Licenses, Permits and Fees for Other Governments	35,077,231
Fines and Forfeitures for Other Governments	2,591,045
Property Tax Collections for Other Governments	225,756,170
Excise Tax Collections for Other Governments	340,029
Special Assessment Collections for Other Governments	6,074,999
Sheriff Sales Collections for Others	1,462,741
Miscellaneous	2,605,643
	<hr/>
<i>Total Additions</i>	<i>298,601,949</i>
	<hr/>
<b>Deductions</b>	
Distributions of State Funds to Other Governments	15,252,505
Licenses, Permits and Fees Distributions to Other Governments	35,031,027
Fines and Forfeitures Distributions to Other Governments	2,498,672
Property Tax Distributions to Other Governments	225,262,427
Excise Tax Distributions to Other Governments	340,029
Special Assessment Distributions to Other Governments	3,071,868
Sheriff Sales Distributions to Others	1,462,741
Distributions as Fiscal Agent	8,412,211
Miscellaneous	2,418,716
	<hr/>
<i>Total Deductions</i>	<i>293,750,196</i>
	<hr/>
<i>Net Increase in Fiduciary Net Position</i>	<i>4,851,753</i>
	<hr/>
<i>Net Position Beginning of Year</i>	<i>49,794,648</i>
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<i>Net Position End of Year</i>	<i>\$54,646,401</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, 2020*

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**Note 1 - Reporting Entity**

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

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

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

Discretely Presented Component Units - The component unit column in the financial statements identifies the financial data of the County's component units, the Mahoning County Land Reutilization Corporation and the Mahoning County Transportation Improvement District. They are reported separately to emphasize that they are 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, 2020*

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***Mahoning County Transportation Improvement District*** - Mahoning County Transportation Improvement District is a legally separate, transportation improvement district created under Ohio Revised Code section 5540.02. The purpose of the District is to improve the transportation system in Mahoning County in order to contribute to the creation or preservation of jobs, employment opportunities and the economic welfare of the people within the jurisdiction of the District. The County appoints the majority of the District's Board of Trustees. Because the County appoints a voting majority of the Board of Trustees, the County is able to impose its will on the operation of the District. As a result, the District will be reported as a discretely presented component unit of Mahoning County. The District is newly formed and no significant activity has occurred. As a result, no financial information is presented in the discretely presented component unit column.

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 23 to the basic financial statements.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions, the County serves as fiscal agent, but the organization is not considered a part of Mahoning County. Accordingly the activity of the following entities is presented as 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 27.

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

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

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

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

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

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

***Fund Accounting***

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

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

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

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

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

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***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.

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

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

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

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

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

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

***Fiduciary 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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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(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, OPEB and asset retirement obligations. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. 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 represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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 2020, 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, farmer mac (agriculture mortgage backed securities bonds), commercial paper, U.S. Treasury notes, municipal notes and bonds, foreign government bonds and negotiable certificates of deposit.

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 2020, 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 \$100 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 2020 amounted to \$2,254,066, which includes \$1,777,775 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, 2020, 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

***Capital Assets***

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

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

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.

***Unearned Revenue***

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

***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.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***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.

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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Fund Balance***

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

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

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

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) 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 2021’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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Operating Revenues and Expenses***

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

***Contributions of Capital***

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

***Interfund Activity***

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

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

***Estimates***

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

***Budgetary Process***

All funds, except 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

***Deferred Charge on Refunding***

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

**Note 3 - Budgetary Basis of Accounting**

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

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

	Net Change in Fund Balances			
	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board
GAAP Basis	\$6,776,882	\$3,271,671	\$2,250,847	\$1,945,876
Net Adjustment for Revenue Accruals	855,695	(1,590,333)	255,964	566,601
Beginning Fair Value				
Adjustment for Investments	389,492	0	0	0
Ending Fair Value				
Adjustment for Investments	(956,233)	0	0	0
Advance In	719,839	0	0	0
Beginning Unrecorded Cash	27,632	2,435,444	0	0
Ending Unrecorded Cash	(5,024)	(1,310,444)	0	0
Non-Budgeted Activity	(405,062)	0	(285,674)	(456,445)
Perspective Difference:				
Certificate of Title Administration	(202,452)	0	0	0
Recorder Equipment	(100,856)	0	0	0
Community Development	(6,364)	0	0	0
County Special Projects	(336,018)	0	0	0
Net Adjustment for Expenditure Accruals	(1,210,188)	1,855,563	(256,209)	(162,233)
Advance Out	(784,277)	0	0	0
Encumbrances	(484,546)	(713,026)	0	(1,406,291)
Budget Basis	<u>\$4,278,520</u>	<u>\$3,948,875</u>	<u>\$1,964,928</u>	<u>\$487,508</u>

**Note 4 – Accountability**

The following funds had a deficit fund balance as of December 31, 2020:

Debt Service	\$4,039,962
Board of Health Facility Improvements	1,024,091

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 board of health facility improvements special revenue fund had a deficit cause by the issuance of short-term bond anticipation notes. Once the notes are retired, the deficit will be eliminated.

**Note 5 - Fund Balances**

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

Fund Balances	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board
<b><i>Nonspendable</i></b>				
Unclaimed monies	\$1,419,624	\$0	\$0	\$0
<b><i>Restricted for</i></b>				
Capital Projects	0	0	0	0
Public Safety	0	15,074,332	0	0
Public Works	0	0	0	0
Health Services	0	0	0	35,623,384
Human Services	0	0	15,024,779	0
General Government	0	0	0	0
<b><i>Total Restricted</i></b>	<b>0</b>	<b>15,074,332</b>	<b>15,024,779</b>	<b>35,623,384</b>
<b><i>Committed for</i></b>				
General Operations and Administration	216,942	0	0	0
Judicial Services	60,106	0	0	0
Human Services	11,038	0	0	0
<b><i>Total Committed</i></b>	<b>288,086</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Assigned to</i></b>				
2021 Operations	1,587,038	0	0	0
Building Regulations	291,177	0	0	0
County Special Projects	457,972	0	0	0
<b><i>Total Assigned</i></b>	<b>2,336,187</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unassigned (Deficit)</i></b>	<b>25,817,356</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Fund Balances (Deficit)</i></b>	<b>\$29,861,253</b>	<b>\$15,074,332</b>	<b>\$15,024,779</b>	<b>\$35,623,384</b>

Fund Balances	Debt Service	Buildings and Equipment	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Unclaimed monies	\$0	\$0	\$0	\$1,419,624
<b><i>Restricted for</i></b>				
Capital Projects	0	5,352,668	1,522,260	6,874,928
Public Safety	0	0	2,184,359	17,258,691
Public Works	0	0	8,744,568	8,744,568
Health Services	0	0	11,268,223	46,891,607
Human Services	0	0	1,430,818	16,455,597
General Government	0	0	16,689,244	16,689,244
<b><i>Total Restricted</i></b>	<b>0</b>	<b>5,352,668</b>	<b>41,839,472</b>	<b>112,914,635</b>
<b><i>Committed for</i></b>				
General Operations and Administration	0	0	0	216,942
Judicial Services	0	0	0	60,106
Human Services	0	0	0	11,038
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>288,086</b>
<b><i>Assigned to</i></b>				
2021 Operations	0	0	0	1,587,038
Building Regulations	0	0	0	291,177
County Special Projects	0	0	0	457,972
<b><i>Total Assigned</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,336,187</b>
<b><i>Unassigned (Deficit)</i></b>	<b>(4,039,962)</b>	<b>0</b>	<b>(1,024,091)</b>	<b>20,753,303</b>
<b><i>Total Fund Balances (Deficit)</i></b>	<b>(\$4,039,962)</b>	<b>\$5,352,668</b>	<b>\$40,815,381</b>	<b>\$137,711,835</b>

***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, 2020, the general fund

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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 \$6,480,970 as of December 31, 2020.

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 \$5,164,070 as of December 31, 2020.

### **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;

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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, 2020, \$268,538 of the County's total bank balance of \$92,888,699 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in an uninsured and uncollateralized balance.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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, 2020, the County's board of developmental disabilities special revenue fund had a balance of \$199,261 with NEON, a jointly governed organization (See Note 23). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

**Investments**

Investments are reported at fair value. As of December 31, 2020, 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	\$4,227,117	Average of 55.8 days	AAAm	N/A
Federated Government Obligations Fund	1,367,288	Less than one year	AAAm	N/A
Total Net Asset Value Per Share	<u>\$5,594,405</u>			
Amortized Cost				
Commercial Paper	<u>10,836,600</u>	Less than one year	AA+	9.35 %
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	2,592,146	Less than one year	AA+	2.24
Federal Home Loan Bank Bonds	2,640,018	Less than three years	AA+	2.28
Federal Home Loan Bank Bonds	4,624,060	Less than five years	AA+	3.99
Federal National Mortgage Association Bonds	5,023,450	Less than one year	AA+	4.33
Federal National Mortgage Association Bonds	2,546,675	Less than three years	AA+	2.20
Federal National Mortgage Association Bonds	12,551,890	Less than five years	AA+	10.83
Federal Home Loan Mortgage Corporation Bonds	1,077,723	Less than one year	AA+	0.93
Federal Home Loan Mortgage Corporation Bonds	11,758,143	Less than three years	AA+	10.14
Federal Home Loan Mortgage Corporation Bonds	19,609,388	Less than five years	AA+	16.91
Federal Farm Credit Bonds	3,918,950	Less than one year	AA+	3.38
Federal Farm Credit Bonds	4,056,850	Less than three years	AA+	3.50
Federal Farm Credit Bonds	10,826,583	Less than five years	AA+	9.34
Farmer Mac Bonds	3,026,805	Less than three years	AA+	2.61
United States Treasury Notes	3,241,122	Less than three years	AA+	2.80
Municipal Notes	2,280,743	Less than one year	AA+	1.97
Municipal Bonds	1,840,690	Less than five years	AA+	1.59
Foreign Government Bonds	1,999,985	Less than five years	A+	1.73
Negotiable Certificates of Deposit	<u>5,885,706</u>	Less than five years	N/A	5.08
Total Fair Value - Level Two Inputs	<u>99,500,927</u>			
Total Investments	<u>\$115,931,932</u>			

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. 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 A+, 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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2019 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The full tax rate for all County operations for the year ended December 31, 2020, was \$12.40 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2020 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,992,462,910
Other Real Estate	942,927,870
Tangible Personal Property	
Public Utility	312,135,160
Total	<u>\$4,247,525,940</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In governmental and internal service funds, the portion of the receivable not levied to finance 2020 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 vote, the renewal of the May 2010 ½ percent sales tax levy, along with a ¼ percent sales tax commencing on April 1<sup>st</sup>, 2015. In May of 2019, the voters passed by 64 percent of the vote, the renewal of the ¾ percent sales tax levy. The 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 \$45 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.

**Mahoning County, Ohio**  
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**Note 9 - Receivables**

Receivables at December 31, 2020, 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 \$9,349 in the debt service fund, \$482,317 in the 911 operations special revenue fund, \$11,112 in the water enterprise fund and \$333,234 in the sewer enterprise fund. At December 31, 2020 the amount of delinquent special assessments was \$287,287.

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
<b><i>Governmental Funds</i></b>	
<b>General Fund</b>	
Local Government	\$1,405,032
Homestead and Rollback	335,725
Special Elections	26,564
Casino Revenues	272,823
Ohio Public Defender	376,702
<i>Total General Fund</i>	2,416,846
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Criminal and Administrative Justice	598,671
Children Services Board	177,874
Developmental Disabilities Board	1,433,520
<b><i>Nonmajor</i></b>	
Motor Vehicle Gasoline Tax	4,957,588
Board of Mental Health	289,326
911 Operations	25,955
Grants	7,016,469
Area Agency on Aging	76,030
Sheriff's Policing Revenue	31,078
Law Library	9,859
<i>Total Special Revenue Funds</i>	14,616,370
<b>Major Debt Service Fund</b>	
Debt Service	165,610
<b>NonMajor Capital Projects Fund</b>	
Roads and Bridges	338,841
<b><i>Total Governmental Funds</i></b>	\$17,537,667

**Mahoning County, Ohio**  
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At December 31, 2020, the County had an intergovernmental receivable of \$3,401,160 in the sewer enterprise fund for charges to various cities and debt as well as \$17,532 and \$36,854, respectively, in the internal service funds for reimbursements from the BWC in the workers' compensation fund and 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.

**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$1,357,727	\$0	\$0	\$1,357,727
Construction in progress	19,833,953	7,566,916	(12,936,594)	14,464,275
Total capital assets not being depreciated	21,191,680	7,566,916	(12,936,594)	15,822,002
Capital assets being depreciated				
Buildings, structures and improvements	99,761,803	6,420,805	0	106,182,608
Furniture, fixtures and equipment	22,531,328	3,420,683	(410,901)	25,541,110
Vehicles	10,833,951	1,340,645	(647,349)	11,527,247
Infrastructure	148,792,170	8,246,470	(91,450)	156,947,190
Total capital assets being depreciated	281,919,252	19,428,603	(1,149,700)	300,198,155
Accumulated depreciation				
Buildings, structures and improvements	(53,832,160)	(3,216,139)	0	(57,048,299)
Furniture, fixtures and equipment	(17,810,781)	(2,472,592)	409,017	(19,874,356)
Vehicles	(8,378,899)	(696,070)	551,221	(8,523,748)
Infrastructure	(76,758,345)	(4,352,881)	14,265	(81,096,961)
Total accumulated depreciation	(156,780,185)	(10,737,682) *	974,503	(166,543,364)
Capital assets being depreciated, net	125,139,067	8,690,921	(175,197)	133,654,791
Governmental activities capital assets, net	\$146,330,747	\$16,257,837	(\$13,111,791)	\$149,476,793

**Mahoning County, Ohio**  
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\* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,616,222
Judicial	477,601
Public Safety	2,889,825
Public Works	4,829,996
Health	540,623
Human Services	383,415
Total	<u><u>\$10,737,682</u></u>

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
<b>Business type activities:</b>				
Capital assets not being depreciated				
Land	\$832,599	\$100,576	\$0	\$933,175
Construction in progress	15,751,000	3,557,253	(8,428,729)	10,879,524
Total capital assets not being depreciated	<u>16,583,599</u>	<u>3,657,829</u>	<u>(8,428,729)</u>	<u>11,812,699</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,618,152	5,828	0	15,623,980
Utility plant in service	55,118,933	27,423	0	55,146,356
Infrastructure	131,402,267	9,014,963	0	140,417,230
Furniture, fixtures and equipment	1,436,201	25,997	0	1,462,198
Vehicles	2,183,687	469,326	(273,319)	2,379,694
Total capital assets being depreciated	<u>205,759,240</u>	<u>9,543,537</u>	<u>(273,319)</u>	<u>215,029,458</u>
Accumulated depreciation				
Buildings, structures and improvements	(11,478,491)	(386,700)	0	(11,865,191)
Utility plant in service	(37,785,577)	(1,030,135)	0	(38,815,712)
Infrastructure	(71,963,126)	(3,237,504)	0	(75,200,630)
Furniture, fixtures and equipment	(1,069,189)	(70,629)	0	(1,139,818)
Vehicles	(1,254,850)	(173,208)	235,795	(1,192,263)
Total accumulated depreciation	<u>(123,551,233)</u>	<u>(4,898,176) *</u>	<u>235,795</u>	<u>(128,213,614)</u>
Capital assets being depreciated, net	<u>82,208,007</u>	<u>4,645,361</u>	<u>(37,524)</u>	<u>86,815,844</u>
Business type activities capital assets, net	<u><u>\$98,791,606</u></u>	<u><u>\$8,303,190</u></u>	<u><u>(\$8,466,253)</u></u>	<u><u>\$98,628,543</u></u>

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

Water	\$602,339
Sewer	4,295,837
Total	<u><u>\$4,898,176</u></u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 11 - 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 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 2020, 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	593,695,123
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 \$2,088,949 have been accrued as a liability based on a review of the January through March 2021 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 2019 and 2020 were:

**Mahoning County, Ohio**  
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	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$2,359,920	\$21,669,686	\$21,532,217	\$2,497,389
2020	2,497,389	19,919,176	20,327,616	2,088,949

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2020 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 2020. The intergovernmental payable includes actual claim costs of \$504,666. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,011,829 have been accrued as a liability at December 31, 2020, 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, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2019 and 2020 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2019	\$1,290,825	\$238,650	\$365,626	\$216,342	\$1,380,191
2020	1,380,191	139,952	632,101	123,787	1,011,829

**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 2020 was \$785,299.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 14 - Defined Benefit Pension Plans**

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

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.

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 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. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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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 Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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 who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. 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.

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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.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Law Enforcement
<b>2020</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2020</b>		
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 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.

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

For 2020, the County's contractually required contribution was \$10,227,448 for the traditional plan, \$177,869 for the combined plan and \$156,523 for the member-directed plan. Of these amounts, \$1,291,137 is reported as an intergovernmental payable for the traditional plan, \$28,307 for the combined plan, and \$24,959 for the member-directed plan.

**Mahoning County, Ohio**  
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***Plan Description - State Teachers Retirement System (STRS)***

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. 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.

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.

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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 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$93,461 for 2020. Of this amount \$3,784 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, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.51423310%	0.29657860%	0.00563817%	
Prior Measurement Date	<u>0.52415680%</u>	<u>0.31884660%</u>	<u>0.00556514%</u>	
Change in Proportionate Share	<u>-0.00992370%</u>	<u>-0.02226800%</u>	<u>0.00007303%</u>	
Proportionate Share of the:				
Net Pension Liability	\$101,641,660	\$0	\$1,364,237	\$103,005,897
Net Pension Asset	0	618,436	0	618,436
Pension Expense	14,803,313	77,741	110,261	14,991,315

2020 pension expense for the member-directed defined contribution plan was \$156,523. The aggregate pension expense for all pension plans was \$15,147,838 for 2020.

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At December 31, 2020, 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>
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$3,061	\$3,061
Changes of assumptions	5,428,855	63,767	73,233	5,565,855
Net difference between projected and actual earnings on pension plan investments	0	0	66,343	66,343
Changes in proportion and differences between County contributions and proportionate share of contributions	0	58,130	29,450	87,580
County contributions subsequent to the measurement date	<u>10,227,448</u>	<u>177,869</u>	<u>53,032</u>	<u>10,458,349</u>
Total Deferred Outflows of Resources	<u>\$15,656,303</u>	<u>\$299,766</u>	<u>\$225,119</u>	<u>\$16,181,188</u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$1,285,114	\$145,190	\$8,723	\$1,439,027
Net difference between projected and actual earnings on pension plan investments	20,275,228	80,213	0	20,355,441
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,771,923</u>	<u>0</u>	<u>70,855</u>	<u>1,842,778</u>
Total Deferred Inflows of Resources	<u>\$23,332,265</u>	<u>\$225,403</u>	<u>\$79,578</u>	<u>\$23,637,246</u>

\$10,458,349 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 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2021	(\$3,677,391)	(\$31,401)	\$5,891	(\$3,702,901)
2022	(7,015,011)	(29,895)	24,030	(7,020,876)
2023	839,592	(7,529)	30,101	862,164
2024	(8,050,600)	(36,895)	32,487	(8,055,008)
2025	0	(370)	0	(370)
Thereafter	0	2,584	0	2,584
<b>Total</b>	<b>(\$17,903,410)</b>	<b>(\$103,506)</b>	<b>\$92,509</b>	<b>(\$17,914,407)</b>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2019, 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, 2019, 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	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, 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 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

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

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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.

During 2019, 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 17.2 percent for 2019.

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

**Discount Rate** The discount rate used to measure the total pension liability was 7.2 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. 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.



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***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%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$167,639,991	\$101,641,660	\$42,311,099
OPERS Combined Plan	(373,689)	(618,436)	(794,831)

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, 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, 2020, 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 %	

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, but 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, 2020. 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, 2020. 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, 2020.

**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	\$1,942,435	\$1,364,237	\$874,261

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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)***

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 postemployment 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 separation, 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 Comprehensive Annual Financial Report 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and 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 2020 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 \$62,610 for 2020. Of this amount, \$9,984 is reported as an intergovernmental payable.

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

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. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS 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, 2020, STRS did not allocate any employer contributions to post-employment health care.

***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, 2018, rolled forward to the measurement date of December 31, 2019, 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, 2020, 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 Liability			
Prior Measurement Date	0.50767905%	0.00556514%	
Proportion of the Net OPEB Liability			
Current Measurement Date	<u>0.49766510%</u>	<u>0.00563817%</u>	
Change in Proportionate Share	<u>-0.01001395%</u>	<u>0.00007303%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$99,091	\$99,091
OPEB Liability	68,740,479	0	68,740,479
OPEB Expense	6,801,061	(4,417)	6,796,644

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At December 31, 2020, 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>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$1,844	\$6,350	\$8,194
Changes of assumptions	10,880,886	1,636	10,882,522
Net difference between projected and actual earnings on OPEB plan investments	0	3,473	3,473
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	6,804	6,804
County contributions subsequent to the measurement date	<u>62,610</u>	<u>0</u>	<u>62,610</u>
Total Deferred Outflows of Resources	<u>\$10,945,340</u>	<u>\$18,263</u>	<u>\$10,963,603</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$6,286,634	\$19,738	\$6,306,372
Changes of assumptions	0	94,120	94,120
Net difference between projected and actual earnings on OPEB plan investments	3,500,246	0	3,500,246
Changes in proportionate share and difference between County contributions and proportionate share of contributions	<u>1,048,676</u>	<u>1,149</u>	<u>1,049,825</u>
Total Deferred Inflows of Resources	<u>\$10,835,556</u>	<u>\$115,007</u>	<u>\$10,950,563</u>

\$62,610 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2021	\$1,031,403	(\$24,113)	\$1,007,290
2022	508,678	(21,763)	486,915
2023	2,785	(20,939)	(18,154)
2024	(1,495,692)	(20,426)	(1,516,118)
2025	0	(4,733)	(4,733)
Thereafter	<u>0</u>	<u>(4,770)</u>	<u>(4,770)</u>
Total	<u>\$47,174</u>	<u>(\$96,744)</u>	<u>(\$49,570)</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, 2018, rolled forward to the measurement date of December 31, 2019. 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	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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.

During 2019, 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, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-

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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 19.7 percent for 2019.

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 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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, 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 3.16 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 (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$89,957,943	\$68,740,479	\$51,752,194

***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 2020 is 10.50 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 3.50 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	\$66,712,007	\$68,740,479	\$70,743,094

***Changes between Measurement Date and Reporting Date***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.



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**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, 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	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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, 2020, 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 updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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, 2020. 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, 2020. 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, 2020.

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***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, 2020, 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	(\$86,215)	(\$99,091)	(\$110,015)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$109,337)	(\$99,091)	(\$86,609)

**Note 16 – Employee Benefits**

***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.

***Early Retirement Incentive***

The County's sanitary sewer department negotiated an early retirement incentive for eligible sanitary employees retiring from the Ohio Public Employees Retirement System (OPERS). The incentive amount is equal to the employee's annual salary at the time of retirement and is to be paid to the employee over 60 months. The County auditor's office has also negotiated an early retirement incentive for its eligible employees retiring from OPERS. The incentive for employees of the auditor's office is equal to half the employee's annual salary at retirement and is to be paid to the employee over 36 months. There was a liability of \$281,727 and \$25,090, respectively, for business-type and governmental activities as of December 31, 2020 for these plans.

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**Note 17 – Notes Payable**

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

	Outstanding 12/31/2019	Issued	Retired	Outstanding 12/31/2020
<b>Governmental Activities</b>				
Various Purpose Bond Anticipation Notes - 2020	\$0	\$5,040,000	\$0	\$5,040,000
Premium on Bond Anticipation Notes - 2020	0	33,005	(8,252)	24,753
Various Purpose Bond Anticipation Notes - 2019	4,225,000	0	(4,225,000)	0
Premium on Bond Anticipation Notes - 2019	50,478	0	(50,478)	0
Limited Tax G.O. Bond Anticipation Notes - 2019	2,250,000	0	(2,250,000)	0
Premium on Limited Tax G.O. Bond Anticipation Notes - 2019	28,400	0	(28,400)	0
Sales Tax Anticipation Notes	3,810,000	1,800,000	(1,050,000)	4,560,000
Premium on Sales Tax Anticipation Notes	138,664	67,311	(26,991)	178,984
Sales Tax Anticipation Refunding Notes	4,900,000	0	(285,000)	4,615,000
Premium on Sales Tax Anticipation Refunding Notes	266,591	0	(16,926)	249,665
<b>Total Governmental Activities</b>	<b>\$15,669,133</b>	<b>\$6,940,316</b>	<b>(\$7,941,047)</b>	<b>\$14,668,402</b>
<b>Business Type Activities</b>				
<b>General Obligation Notes</b>				
<b>Sewer Fund</b>				
Various Sanitary Sewer Projects - 2020	\$0	\$8,615,000	\$0	\$8,615,000
Premium on Various Sanitary Sewer Projects	0	59,874	(14,969)	44,905
Various Sanitary Sewer Projects - 2019	4,435,000	0	(4,435,000)	0
Premium on Various Sanitary Sewer Projects	55,981	0	(55,981)	0
<b>Total Sewer Fund</b>	<b>4,490,981</b>	<b>8,674,874</b>	<b>(4,505,950)</b>	<b>8,659,905</b>
<b>Water Fund</b>				
Milton Water Project - 2020	0	1,585,000	0	1,585,000
Premium on Milton Water Project	0	11,016	(2,754)	8,262
Milton Water Project - 2019	1,600,000	0	(1,600,000)	0
Premium on Milton Water Project	20,196	0	(20,196)	0
<b>Total Water Fund</b>	<b>1,620,196</b>	<b>1,596,016</b>	<b>(1,622,950)</b>	<b>1,593,262</b>
<b>Total Business Type Activities</b>	<b>\$6,111,177</b>	<b>\$10,270,890</b>	<b>(\$6,128,900)</b>	<b>\$10,253,167</b>

During 2020, the County issued \$5,040,000 in bond anticipation notes for governmental activities for boilers, administration building, justice center, juvenile justice center and board of health facility renovations. The notes were issued with an interest rate of 1.0 percent and will mature September 13, 2021. As of December 31, 2020, \$4,234,626 of the proceeds have been spent.

During 2020, the County issued \$1,800,000 in sales tax anticipation notes for governmental activities for data center servers/storage, phone system, prosecutor’s office software, TCM content management software, video storage/fiber upgrade and computer upgrades. The notes were issued with an interest rate of 2.0 percent and will fully mature on December 1, 2025. As of December 31, 2020, \$1,324,510 of the proceeds have been spent.

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During 2020, the County issued \$8,615,000 in bond anticipation notes for the sewer enterprise fund for the Boardman wastewater setting tanks, Meander wastewater lab, pump station upgrade/replacement, Campbell wastewater grit and SCADA replacement, 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 1.0 percent and will mature September 13, 2021. As of December 31, 2020, \$4,799,769 of the proceeds have been spent.

During 2020, the County issued \$1,585,000 in bond anticipation notes for the enterprise funds for the Milton Water Project. The notes were issued with an interest rate of 1.0 percent and will mature September 13, 2021. As of December 31, 2020, all of the proceeds have been spent.

In 2020 and 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 \$1,335,000 in sales tax anticipation notes during 2020. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2021	\$1,300,000	\$260,860	\$1,560,860
2022	1,210,000	230,210	1,440,210
2023	840,000	202,098	1,042,098
2024	850,000	181,697	1,031,697
2025	880,000	161,048	1,041,048
2026-2030	2,217,000	505,956	2,722,956
2031-2035	1,878,000	166,830	2,044,830
Total	\$9,175,000	\$1,708,699	\$10,883,699

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.

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**Note 18 - Long Term Debt**

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Various Purpose - 2020	2.00 %	\$2,235,000	2035
Various Purpose Refunding - 2020	2.00	5,665,000	2035
MVCC Taxable Bonds - 2020	0.92 - 2.56	1,325,000	2035
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	4,784,996	2023
Various Purpose - 2010	1.25 - 6.75	6,971,000	2020
Various Purpose - 2009	2.00 - 4.00	3,015,000	2020
Internal Service Refunding - 2016	1.10 - 3.39	3,425,000	2031
<i>OPWC Loans from Direct Borrowings:</i>			
Mill and Fill - 2011	0.00	262,665	2022
Division Street Bridge Replacement - 2015	0.00	354,945	2037
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2032
<b>Business-Type Activities</b>			
<i>Revenue Bonds:</i>			
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
<i>Revenue Bonds from Direct Placement:</i>			
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	1.875	3,338,000	2056
Five Points Improvement USDA Bonds - 2019	Various	316,572	n/a
New Middletown Pump Station USDA Bonds - 2019	Various	292,709	n/a
<i>General Obligation Bonds:</i>			
Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	2035
Water System Improvement Refunding - 2017	2.00 - 4.00	985,000	2033
<i>General Obligation Bonds from Private Placement:</i>			
Canfield Water Tower Economic Development Bonds - 2018	4.81	2,020,000	2033
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension Refunding - 2017	1.80 - 3.15	50,000	2027
<i>OWDA Loans from Direct Borrowings:</i>			
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
<i>OPWC Loans from Direct Borrowings:</i>			
Palmyra Wastewater 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

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<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	2045
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	331,457	2040
East Middletown Road Pump Station - 2020	0.00	436,388	2040
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 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2020	\$0	\$2,235,000	\$0	\$2,235,000	\$165,000
Premium on Various Purpose - 2020	0	70,584	(1,176)	69,408	0
<b>Total Various Purpose - 2020</b>	<b>0</b>	<b>2,305,584</b>	<b>(1,176)</b>	<b>2,304,408</b>	<b>165,000</b>
Various Purpose Refunding - 2020	0	5,665,000	0	5,665,000	535,000
Premium on Various Purpose Refunding - 2020	0	155,145	(2,586)	152,559	0
<b>Total Various Purpose Refunding - 2020</b>	<b>0</b>	<b>5,820,145</b>	<b>(2,586)</b>	<b>5,817,559</b>	<b>535,000</b>
MVCC Taxable Bonds - 2020	0	1,325,000	0	1,325,000	75,000
Various Purpose - 2019	3,455,000	0	(95,000)	3,360,000	120,000
Premium on Various Purpose - 2019	386,583	0	(15,619)	370,964	0
<b>Total Various Purpose - 2019</b>	<b>3,841,583</b>	<b>0</b>	<b>(110,619)</b>	<b>3,730,964</b>	<b>120,000</b>
Various Purpose Refunding - 2017	4,845,000	0	(510,000)	4,335,000	530,000
Premium on Various Purpose Refunding - 2017	425,004	0	(26,984)	398,020	0
<b>Total Various Purpose Refunding - 2017</b>	<b>5,270,004</b>	<b>0</b>	<b>(536,984)</b>	<b>4,733,020</b>	<b>530,000</b>
Various Purpose - 2017	890,000	0	(100,000)	790,000	100,000
Premium on Various Purpose - 2017	83,679	0	(10,797)	72,882	0
<b>Total Various Purpose - 2017</b>	<b>973,679</b>	<b>0</b>	<b>(110,797)</b>	<b>862,882</b>	<b>100,000</b>
Various Purpose Taxable Refunding - 2017	430,000	0	(50,000)	380,000	50,000
Various Purpose Refunding - 2016	5,065,000	0	(485,000)	4,580,000	490,000
Various Purpose - 2016	2,705,000	0	(180,000)	2,525,000	190,000
Premium on Various Purpose - 2016	181,395	0	(7,638)	173,757	0
<b>Total Various Purpose - 2016</b>	<b>2,886,395</b>	<b>0</b>	<b>(187,638)</b>	<b>2,698,757</b>	<b>190,000</b>
Various Purpose - 2014	3,080,000	0	(385,000)	2,695,000	400,000
Premium on Various Purpose - 2014	89,990	0	(6,101)	83,889	0
<b>Total Various Purpose - 2014</b>	<b>\$3,169,990</b>	<b>\$0</b>	<b>(\$391,101)</b>	<b>\$2,778,889</b>	<b>\$400,000</b>

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	Outstanding 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>General Obligation Bonds</b>					
Various Purpose Refunding - 2013	\$2,025,000	\$0	(\$485,000)	\$1,540,000	\$500,000
Premium on Various Purpose Refunding - 2013	27,662	0	(7,216)	20,446	0
Total Various Purpose - 2013	<u>2,052,662</u>	<u>0</u>	<u>(492,216)</u>	<u>1,560,446</u>	<u>500,000</u>
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	260,000	0	(260,000)	0	0
2010 A - Build America Bonds - Term	4,760,000	0	(4,760,000)	0	0
Total Various Purpose - 2010	<u>5,020,000</u>	<u>0</u>	<u>(5,020,000)</u>	<u>0</u>	<u>0</u>
Various Purpose - 2009	1,000,000	0	(1,000,000)	0	0
Internal Service Fund - 2016 Refunding	3,110,000	0	(230,000)	2,880,000	230,000
<i>Total General Obligation Bonds</i>	<u>32,819,313</u>	<u>9,450,729</u>	<u>(8,618,117)</u>	<u>33,651,925</u>	<u>3,385,000</u>
<b>OPWC Loans from Direct Borrowings</b>					
Mill and Fill - 2011	52,533	0	(13,133)	39,400	26,266
Division Street Bridge Replacement - 2015	292,830	0	(8,874)	283,956	17,747
Road and Bridge Upgrade Phase II - 2015	950,160	0	(39,590)	910,570	79,180
Total OPWC Loans	<u>1,295,523</u>	<u>0</u>	<u>(61,597)</u>	<u>1,233,926</u>	<u>123,193</u>
<b>Other Long-Term Obligations</b>					
Net Pension Liability					
OPERS	132,978,116	0	(38,825,842)	94,152,274	0
STRS	1,230,697	133,540	0	1,364,237	0
<i>Total Net Pension Liability</i>	<u>134,208,813</u>	<u>133,540</u>	<u>(38,825,842)</u>	<u>95,516,511</u>	<u>0</u>
Net OPEB Liability					
OPERS	61,312,253	2,363,139	0	63,675,392	0
Claims Payable	748,090	210,225	(451,152)	507,163	405,731
Capital Lease Payable	0	1,761,714	(229,220)	1,532,494	236,326
Compensated Absences	10,260,454	5,287,568	(4,160,716)	11,387,306	4,805,679
Special Termination Benefits Payable	0	25,090	0	25,090	7,666
<i>Total Other Long-Term Obligations</i>	<u>206,529,610</u>	<u>9,781,276</u>	<u>(43,666,930)</u>	<u>172,643,956</u>	<u>5,455,402</u>
<i>Total Governmental Activities</i>	<u>\$240,644,446</u>	<u>\$19,232,005</u>	<u>(\$52,346,644)</u>	<u>\$207,529,807</u>	<u>\$8,963,595</u>
<b>Business Type Activities</b>					
<b>Revenue Bonds</b>					
Various Sewer Refunding Bonds - 2017 Serial	\$4,915,000	\$0	(\$345,000)	\$4,570,000	\$340,000
Various Sewer Refunding Bonds - 2017 Term	2,185,000	0	0	2,185,000	0
Premium on Sewer Refunding Bonds - 2017	356,556	0	(22,284)	334,272	0
Various Sewer Bonds - 2017 Serial	5,675,000	0	(15,000)	5,660,000	15,000
Various Sewer Bonds - 2017 Term	5,255,000	0	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	394,956	0	(24,685)	370,271	0
<b>Revenue Bonds from Direct Placement</b>					
Jackson Milton Water USDA Bonds - 2008	2,852,300	0	(49,700)	2,802,600	51,900
Jackson Milton Sewer USDA Bonds - 2008	3,904,800	0	(68,400)	3,836,400	71,300
Petersburg Wastewater USDA Bonds - 2009	2,195,900	0	(38,100)	2,157,800	39,600
Boardman Wastewater USDA Bonds - 2017	3,246,400	0	(62,700)	3,183,700	63,900
Five Points Improvement USDA Bonds - 2019	23,872	119,000	(119,000)	23,872	0
New Middletown Pump Station USDA Bonds - 2019	140,309	61,800	(61,800)	140,309	0
<i>Total Revenue Bonds</i>	<u>\$31,145,093</u>	<u>\$180,800</u>	<u>(\$806,669)</u>	<u>\$30,519,224</u>	<u>\$581,700</u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

	Outstanding 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
<b>Business Type Activities (continued)</b>					
<b>General Obligation Bonds</b>					
Water Fund					
Bailey Road Water Refunding - 2016	\$90,000	\$0	(\$5,000)	\$85,000	\$5,000
Premium on Bailey Road Water Refunding	4,882	0	(310)	4,572	0
Water System Improvement Refunding - 2017	945,000	0	(55,000)	890,000	60,000
Premium on Water System Refunding - 2017	82,828	0	(5,259)	77,569	0
<i>From Private Placement</i>					
Canfield Water Tower Economic Dev - 2018	1,935,000	0	(100,000)	1,835,000	105,000
<b>Total General Obligation Bonds</b>	<b>3,057,710</b>	<b>0</b>	<b>(165,569)</b>	<b>2,892,141</b>	<b>170,000</b>
<b>Special Assessment Bonds</b>					
Sewer Fund					
Canfield Sewer Extension Refunding - 2017	40,000	0	(5,000)	35,000	5,000
<b>Total Special Assessment Bonds</b>	<b>40,000</b>	<b>0</b>	<b>(5,000)</b>	<b>35,000</b>	<b>5,000</b>
<b>OWDA Loans from Direct Borrowings</b>					
Water					
Petersburg Waterline Extension	112,617	0	(10,725)	101,892	10,725
Sewer Fund					
North Lima Sewer	185,331	0	(185,331)	0	0
Campbell Wastewater Treatment Plant	3,965	0	(3,965)	0	0
Diehl Lake	103,753	0	(40,382)	63,371	41,865
<b>Total OWDA Loans</b>	<b>405,666</b>	<b>0</b>	<b>(240,403)</b>	<b>165,263</b>	<b>52,590</b>
<b>OPWC Loans from Direct Borrowings</b>					
Sewer Fund					
Palmyra Wastewater Plant Elimination	40,814	0	(10,204)	30,610	10,203
Facility Power Correction and Security Rehab	102,108	0	(10,211)	91,897	10,211
US 224 and SR 45 Sanitary Sewer	261,032	0	(29,003)	232,029	29,004
SR 46 Niles	36,563	0	(3,047)	33,516	3,047
Riblett Road	319,979	0	(24,613)	295,366	24,613
Meander Wastewater Grit Removal	627,477	0	(59,760)	567,717	59,760
Poland Interceptor	229,065	0	(22,907)	206,158	22,906
Lipkey Road Sanitary Sewer	232,005	0	(14,968)	217,037	14,968
New Middletown Sanitary Sewer & Pump Stati	570,100	0	0	570,100	0
New Middletown Waste Water					
Treatment Plant Grit Removal System	377,000	0	(26,000)	351,000	26,000
Campbell Wastewater Treatment Plant					
Bypass Elimination	730,112	413,638	(22,875)	1,120,875	45,750
Poland Woods Interceptor Phase II	180,975	0	(9,281)	171,694	9,281
Meander WWTP Pumps Replacement	389,500	0	(20,500)	369,000	20,500
Wickliff Area Sanitary Sewer Rehab	311,457	0	(7,786)	303,671	15,572
East Middletown Road Pump Station	0	436,388	(10,910)	425,478	21,819
Water Fund					
Jackson Milton Water Meter Rehab	103,392	0	(10,339)	93,053	10,339
Craig Beach Rehab	139,974	0	(13,997)	125,977	13,998
Mahoning Avenue Waterline Replacement	86,984	0	(3,346)	83,638	3,345
<b>Total OPWC Loans</b>	<b>\$4,738,537</b>	<b>\$850,026</b>	<b>(\$299,747)</b>	<b>\$5,288,816</b>	<b>\$341,316</b>



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

	Outstanding 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
<b>Business Type Activities (continued)</b>					
<b>Other Long-term Obligations</b>					
Net Pension Liability OPERS					
Sewer	\$10,577,804	\$0	(\$3,088,418)	\$7,489,386	\$0
Net OPEB Liability OPERS					
Sewer	4,877,111	187,976	0	5,065,087	0
Asset Retirement Obligation - Sewer	10,265,000	0	0	10,265,000	0
Compensated Absences	1,262,374	708,486	(618,315)	1,352,545	687,994
Special Termination Benefits Payable	0	350,085	(68,358)	281,727	95,852
<i>Total Business Type Activities</i>	<u>\$66,369,295</u>	<u>\$2,277,373</u>	<u>(\$5,292,479)</u>	<u>\$63,354,189</u>	<u>\$1,934,452</u>

During 2020, the County issued \$2,235,000 in various purpose bonds with an interest rate of 2.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used for resurfacing County roads and replacing equipment. The bonds will be repaid from the bond retirement debt service fund.

During 2020, the County issued \$5,665,000 in various purpose refunding bonds with an interest rate of 2.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used to advance refund \$4,760,000 of outstanding 2010A various purpose bonds, which had interest rates ranging from 1.25 to 6.75 percent and \$765,000 of outstanding 2009 various purpose bonds, which had interest rates ranging from 2.00 to 4.00 percent. The 2010A various purpose bonds 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. The 2009 various purpose bonds were issued to pay current year principal payments. The bonds will be repaid from the bond retirement debt service fund.

	Governmental Activities		
	2009 Various Purpose Bonds	2010 Various Purpose Bonds	Total Bonds
Outstanding at December 31, 2019	\$1,000,000	\$5,020,000	\$6,020,000
Amount Refunded	(765,000)	(4,760,000)	(5,525,000)
Principal Payment on Non-Refunded Portion	(235,000)	(260,000)	(495,000)
Outstanding at December 31, 2020	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Net proceeds of \$5,681,877 were deposited in an irrevocable trust with an escrow agent to refund the governmental activities 2009 and 2010 various purpose bonds. As a result, \$5,525,000 of the 2009 various purpose bonds (\$765,000) and the 2010 various purpose bonds (\$4,760,000) are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2020, none of the defeased bonds were still outstanding.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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2009 Various Purpose Bonds	\$765,000
2011 Various Purpose Bonds	<u>4,760,000</u>
Total Bonds	5,525,000
Payment to Refunded Bond Escrow Account	<u>(5,681,877)</u>
Accounting Loss on Refunding	<u><u>(\$156,877)</u></u>

Although the refunding will result in the recognition of an accounting loss of \$156,877 the County in effect decreased its aggregated debt service payments by \$613,018 over the next fifteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$556,788.

During 2020, the County issued \$1,325,000 in MVCC taxable bonds with interest rates ranging from 0.92 to 2.56 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used for the Mahoning Valley Campus of Care project. The bonds will be repaid from the bond retirement debt service fund.

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, 2020, the County has received proceeds of \$316,572. 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, 2020, the County has received proceeds of \$292,709. 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

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 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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>

During 2017, the County issued \$3,338,000 in USDA revenue bonds through direct placement for the Boardman wastewater treatment plant improvements project. Revenue bonds will be paid from the sewer enterprise fund.

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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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. As of December 31, 2020, these bonds were fully refunded.

During 2009, the County issued \$3,015,000 in general obligation bonds to pay current year principal payments. As of December 31, 2020, these bonds were fully refunded.

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 2056. 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 26.2 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$43,488,249. Principal and interest paid for the current year and total net revenues were \$2,213,090 and \$8,433,147, 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, sheriff's policing revenue, 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.

The early retirement incentive will be paid from the general fund and the sewer enterprise fund.

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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The asset retirement obligation will be paid from the sewer enterprise fund. For additional information related to the asset retirement obligation see Note 22.

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:

	<i>Outstanding 12/31/2020</i>
New Middletown Sanitary Sewer and Pump Station	\$570,100

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, 2020 are as follows:

Governmental Activities

	<i>General Obligation Bonds - Serial and Term</i>		<i>From Direct Borrowings</i>
	<i>Principal</i>	<i>Interest</i>	<i>OPWC Loans Principal</i>
2021	\$3,385,000	\$945,760	\$123,193
2022	3,395,000	827,190	110,062
2023	3,460,000	744,626	96,927
2024	2,680,000	645,794	96,928
2025	2,630,000	585,039	96,927
2026 - 2030	10,530,000	1,873,222	484,635
2031 - 2035	4,505,000	670,283	207,506
2036 - 2040	1,400,000	202,250	17,748
2041 - 2044	325,000	25,100	0
Total	\$32,310,000	\$6,519,264	\$1,233,926

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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Business-Type Activities

	Revenue Bonds		<i>From Direct Placement</i>	
			USDA Revenue Bonds	
	Principal	Interest	Principal	Interest
2021	\$355,000	\$655,707	\$226,700	\$447,300
2022	370,000	645,056	235,200	438,922
2023	885,000	630,256	243,600	430,199
2024	930,000	594,857	252,800	421,131
2025	960,000	557,656	262,400	411,692
2026 - 2030	5,455,000	2,181,882	1,467,100	1,902,748
2031 - 2035	6,850,000	1,034,800	1,768,500	1,601,426
2036 - 2040	1,865,000	98,525	2,137,800	1,232,423
2041 - 2045	0	0	2,590,500	779,912
2046 - 2050	0	0	2,154,900	243,102
2051 - 2055	0	0	580,200	36,043
2056	0	0	60,800	569
<b>Total</b>	<b>\$17,670,000</b>	<b>\$6,398,739</b>	<b>\$11,980,500</b>	<b>\$7,945,467</b>

	General Obligation Bonds		<i>Private Placement</i>		Special Assessment Bonds	
			General Obligation Bonds			
	Principal	Interest	Principal	Interest	Principal	Interest
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	80,000	17,214	125,000	66,618	5,000	728
2026 - 2030	398,000	52,050	730,000	236,412	10,000	1,747
2031 - 2035	242,000	15,570	530,000	51,707	0	0
<b>Total</b>	<b>\$975,000</b>	<b>\$175,190</b>	<b>\$1,835,000</b>	<b>\$676,526</b>	<b>\$35,000</b>	<b>\$5,972</b>

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2021	\$52,590	\$1,590	\$341,316
2022	32,232	322	341,322
2023	10,726	0	341,316
2024	10,725	0	331,117
2025	10,726	0	1,626,568
2026 - 2030	48,264	0	882,998
2031 - 2035	0	0	563,686
2036 - 2040	0	0	264,172
2041 - 2045	0	0	26,221
<b>Total</b>	<b>\$165,263</b>	<b>\$1,912</b>	<b>\$4,718,716</b>

**Mahoning County, Ohio**  
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The County's outstanding OPWC loans from direct borrowings of \$4,718,716 related to business-type activities and \$1,233,926 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 \$165,263 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, 2020, are an overall debt margin of \$79,883,689.

***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, 2020, 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 \$157.8 million at December 31, 2020. The aggregate principal amount payable for the four series issued prior to January 1, 1996 was \$10.2 million.

**Note 19 – Capital Lease**

The County has entered into a capital lease for communications equipment. This lease obligation meets the criteria of a capital lease and have been recorded as capital assets on the government-wide statements. Capital lease payments are reflected as debt service expenditures in the criminal and administrative justice special revenue fund on the basic financial statements. These expenditures are reflected as program/function expenditures on a budgetary basis.

	Governmental Activities
Asset:	
Furniture, fixtures and equipment	\$2,408,843
Less: Accumulated Depreciation	(1,144,200)
Current Book Value	\$1,264,643



**Mahoning County, Ohio**  
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The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

	Governmental Activities
2021	283,833
2022	283,833
2023	283,833
2024	283,833
2025	283,833
2026	283,833
Total Minimum Lease Payments	1,702,998
Less: Amount representing interest	(170,504)
Present Value of Minimum Lease Payments	\$1,532,494

**Note 20 – Significant Commitments**

*Contractual Commitments*

As of December 31, 2020, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
Best Commercial Energy Service	\$179,000	\$149,000	\$30,000
Boak & Sons	1,633,727	96,140	1,537,587
BSHM Architects	225,000	183,569	41,431
Buckeye Civil Design	62,235	2,500	59,735
CT Consultants Inc.	365,693	265,584	100,109
CTL Engineering	151,340	17,000	134,340
DLZ Ohio, Inc.	22,726	17,166	5,560
Glaus, Pyle, Schomer, Burns	125,983	112,907	13,076
Insituform Technologies LLC	1,931,090	1,400,019	531,071
Johnson Controls	324,573	119,426	205,147
JS Bova Performance Upgrade	281,154	160,663	120,491
Lindy Paving	614,992	32,725	582,267
LJB Inc.	72,124	11,885	60,239
Marucci & Gaffney Excavating	1,423,162	1,301,299	121,863
MS Consultants	112,185	85,026	27,159
Tema Roofing Service	846,640	11,040	835,600
The Murphy Contracting Group	325,000	200,082	124,918
Thomas Fok and Associates	313,580	107,607	205,973
Total	\$9,010,204	\$4,273,638	\$4,736,566

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

Remaining commitment amounts were encumbered at year end.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

**Encumbrances**

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

<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$484,546	Mahoning County Sewer	\$3,689,687
Criminal and Administrative Justice	713,026	Mahoning County Water	52,292
Developmental Disabilities	1,406,291	<i>Total Enterprise Funds</i>	<u>\$3,741,979</u>
Buildings and Equipment	4,100,822		
Other Governmental Funds	3,002,979	Internal Service Funds	<u>\$93,718</u>
<i>Total Governmental Funds</i>	<u>\$9,707,664</u>		

**Note 21 – Interfund Transactions**

**Interfund Balances**

Interfund balances at December 31, 2020, consisted of advances from the general fund to the delinquent tax and assessment collection and grants special revenue funds and the building and equipment capital projects fund in the amounts of \$157,530, \$626,747 and \$82,343, respectively. All balances are expected to be paid within one year.

**Interfund Transfers**

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfers To	Transfers From			
	General	Criminal and Administrative Justice	Debt Service	Buildings and Equipment
Buildings and Equipment	\$600,000	\$0	\$0	\$0
Other Governmental Funds	1,689,049	103,242	0	263,254
Water	0	0	390,088	0
Totals	<u>\$2,289,049</u>	<u>\$103,242</u>	<u>\$390,088</u>	<u>\$263,254</u>

Transfers To	Transfers from		
	Other Governmental Funds	Sewer	Totals
Buildings and Equipment	\$0	\$0	\$600,000
Other Governmental Funds	1,451,396	348,087	3,855,028
Water	0	675,000	1,065,088
Totals	<u>\$1,451,396</u>	<u>\$1,023,087</u>	<u>\$5,520,116</u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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During the year, the general fund made a transfer to buildings and equipment fund for capital project costs. The general fund also made several transfers to other governmental funds for local match. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The debt service fund transferred the remaining debt proceeds from a water project that was closed out to the water fund. The buildings and equipment fund and 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 sewer fund transfers to the other governmental funds and the water fund were for shared costs.

**Note 22 – Asset Retirement Obligations**

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. These asset retirement obligations (ARO) of \$10,265,000 associated with the County waste water treatment facilities were estimated by the County Sanitary Engineer. The remaining useful life of these facilities range from 0 to 39 years.

**Note 23 - Jointly Governed Organizations**

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

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$1,230,712 to the Western Reserve Port Authority in 2020. 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, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***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 policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$53,790 in 2020. 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 2020, \$62,756 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

***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 \$845,400 in 2020. 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 24 – Change in Accounting Principle and Restatement of Net Position**

***Change in Accounting Principle***

For 2020, the County implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

***Restatement of Net Position***

The implementation of GASB Statement No. 83 had the following effect on net position as of December 31, 2019:

	Governmental Activities	Business - Type Activities		
Net Position December 31, 2019	\$102,330,840	\$74,994,048		
Adjustments:				
GASB Statement 83	0	(5,236,625)		
Restated Net Position December 31, 2019	\$102,330,840	\$69,757,423		
	Water	Sewer	Total Enterprise Funds	Internal Service
Net Position December 31, 2019	\$8,514,651	\$65,870,488	\$74,385,139	\$8,505,453
Adjustments:				
GASB Statement 83	0	(5,236,625)	(5,236,625)	0
Restated Net Position December 31, 2019	\$8,514,651	\$60,633,863	69,148,514	\$8,505,453
		Internal Activity	608,909	
Restated Net Position December 31, 2019			\$69,757,423	

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

**Note 25 – Tax Abatement Disclosures**

For 2020, the County’s property taxes were reduced by \$324,533 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2020 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Jackson Township	\$53,835
Village of Columbiana	\$1,013
Village of Sebring	11,938
City of Youngstown	189,741
<i>Enterprise Zone Agreements:</i>	
Austintown Township	4,137
Coitsville Township	1,063
City of Youngstown	62,806

**Note 26 – COVID-19**

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 continuing emergency measures will impact subsequent periods of the County. The County’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

**Note 27 – Mahoning County Land Reutilization Corporation (MCLRC)**

*Summary of Significant Accounting Policies*

*Nature of Activities*

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

*Method of Accounting*

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

*Basis of Presentation*

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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*Cash and Cash Equivalents*

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

*Prepaid Items*

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

*Assets Held for Resale*

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

*Capital Assets*

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

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

*Accrued Liabilities and Long-Term Obligations*

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

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

*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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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*Equipment*

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$36,938 and accumulated depreciation of \$14,068 with an ending net value of \$22,870 at December 31, 2020. Depreciation expense amounted to \$5,304 for 2020.

*Long-Term Obligations*

MCLRC has long-term obligations consisting of a PPP loan of \$63,000, a capital lease of \$5,158 and accrued compensated absences of \$43,394 at December 31, 2020.

**Note 28 – Subsequent Event**

***American Rescue Plan*** The U.S. Department of Treasury awarded the County \$44,418,992 of initial funding related to the American Rescue Plan Act of 2021. \$22,209,496 has been received thus far in 2021, and the remaining \$22,209,496 will be received in 2022.



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## Required Supplementary Information

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.51423310%	0.52415680%	0.53276000%	0.54060890%
County's Proportionate Share of the Net Pension Liability	\$101,641,660	\$143,555,920	\$83,579,714	\$122,763,088
County's Covered Payroll	\$68,815,142	\$67,407,454	\$66,997,657	\$66,275,992
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	147.70%	212.97%	124.75%	185.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

(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

2016	2015	2014
0.54885395%	0.54228565%	0.54885395%
\$95,068,423	\$65,405,710	\$63,928,413
\$65,030,756	\$63,353,929	\$61,879,075
146.19%	103.24%	103.31%
81.08%	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 Three Years (1)*

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.29657860%	0.31884660%	0.35898505%
County's Proportionate Share of the Net Pension Asset	\$618,436	\$356,541	\$488,696
County's Covered Payroll	\$1,320,229	\$1,363,686	\$1,471,654
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-46.84%	-26.15%	-33.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	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 Four Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.49766510%	0.50767905%	0.51499500%	0.52181600%
County's Proportionate Share of the Net OPEB Liability	\$68,740,479	\$66,189,364	\$55,924,664	\$52,705,188
County's Covered Payroll	\$71,683,496	\$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	95.89%	94.20%	80.23%	76.61%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	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 Eight Fiscal Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00563817%	0.00556514%	0.00580443%	0.00552237%
County's Proportionate Share of the Net Pension Liability	\$1,364,237	\$1,230,697	\$1,276,264	\$1,311,851
County's Covered Payroll	\$680,443	\$653,371	\$659,864	\$607,114
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.49%	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

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

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

See accompanying notes to the required supplementary information

2016	2015	2014	2013
0.00622789%	0.00662730%	0.00696685%	0.00696685%
\$2,084,663	\$1,831,592	\$1,694,577	\$2,018,571
\$655,293	\$691,450	\$724,169	\$732,231
318.13%	264.89%	234.00%	275.67%
66.80%	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 Four Fiscal Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.00563817%	0.00556514%	0.00580443%	0.00552237%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$99,091)	(\$92,173)	(\$93,272)	\$215,463
County's Covered Payroll	\$680,443	\$653,371	\$659,864	\$607,114
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-14.56%	-14.11%	-14.14%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	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 Eight Years (1)*

	2020	2019	2018	2017
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$10,227,448	\$10,125,130	\$9,909,325	\$9,167,973
Contributions in Relation to the Contractually Required Contribution	<u>(10,227,448)</u>	<u>(10,125,130)</u>	<u>(9,909,325)</u>	<u>(9,167,973)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$69,449,219	\$68,815,142	\$67,407,454	\$66,997,657
Pension Contributions as a Percentage of Covered Payroll	<u>14.73%</u>	<u>14.71%</u>	<u>14.70%</u>	<u>13.68%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution	\$177,869	\$184,832	\$190,916	\$191,315
Contributions in Relation to the Contractually Required Contribution	<u>(177,869)</u>	<u>(184,832)</u>	<u>(190,916)</u>	<u>(191,315)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,270,493	\$1,320,229	\$1,363,686	\$1,471,654
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>				
Contractually Required Contribution	\$62,610	\$61,925	\$59,655	\$734,078
Contributions in Relation to the Contractually Required Contribution	<u>(62,610)</u>	<u>(61,925)</u>	<u>(59,655)</u>	<u>(734,078)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$72,284,962	\$71,683,496	\$70,262,515	\$69,703,936
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.09%</u>	<u>0.08%</u>	<u>1.05%</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

2016	2015	2014	2013
\$8,384,524	\$8,219,027	\$7,999,052	\$8,428,233
(8,384,524)	(8,219,027)	(7,999,052)	(8,428,233)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$66,275,992	\$65,030,756	\$63,353,927	\$61,879,079
<u>12.65%</u>	<u>12.64%</u>	<u>12.63%</u>	<u>13.62%</u>
\$178,333	\$164,775	\$147,610	\$153,411
(178,333)	(164,775)	(147,610)	(153,411)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,486,108	\$1,373,125	\$1,230,083	\$1,180,085
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
\$1,396,760			
(1,396,760)			
<u>\$0</u>			
\$68,800,025			
<u>2.03%</u>			

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

	2020	2019	2018	2017	2016
<b>Net Pension Liability</b>					
Contractually Required Contribution	\$93,461	\$92,279	\$95,321	\$89,536	\$84,529
Contributions in Relation to the Contractually Required Contribution	<u>(93,461)</u>	<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>	<u>\$0</u>
County Covered Payroll (1)	\$667,579	\$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>	<u>14.00%</u>
<b>Net OPEB Liability</b>					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<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>	<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>	<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>	<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
\$90,918	\$94,142	\$95,190	\$96,238	\$94,557
(90,918)	(94,142)	(95,190)	(96,238)	(94,557)
\$0	\$0	\$0	\$0	\$0
\$649,414	\$692,145	\$732,231	\$740,292	\$727,362
14.00%	13.60%	13.00%	13.00%	13.00%
\$0	\$2,758	\$7,322	\$7,403	\$7,274
0	(2,758)	(7,322)	(7,403)	(7,274)
\$0	\$0	\$0	\$0	\$0
0.00%	0.40%	1.00%	1.00%	1.00%
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, 2020**

**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 in prior years 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	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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.

**Mahoning County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2020**

**Changes in Assumptions – OPERS Pension – Combined Plan**

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

**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 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. 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.

**Mahoning County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2020**

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**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.0 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**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.

**Changes in Benefit Terms – STRS OPEB**

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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.

***CARES Act Fund*** – To account for and report restricted federal monies used to assist local governments with the coronavirus pandemic.

***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.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

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

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

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

***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.

***Board of Health Facility Improvements Fund*** – To account for and report the proceeds of debt issuances restricted for renovation improvements to the Board of Health facility.

***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.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

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

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

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

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

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

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

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

***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.

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2020*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$39,873,559	\$1,270,102	\$41,143,661
Cash and Cash Equivalents In Segregated Accounts	110,615	0	110,615
Accounts Receivable	535,006	0	535,006
Intergovernmental Receivable	12,406,305	338,841	12,745,146
Property Taxes Receivable	11,006,578	0	11,006,578
Special Assessments Receivable	482,317	0	482,317
<i>Total Assets</i>	<u>\$64,414,380</u>	<u>\$1,608,943</u>	<u>\$66,023,323</u>
<b>Liabilities</b>			
Accounts Payable	\$2,121,680	\$0	\$2,121,680
Accrued Wages	768,433	0	768,433
Contracts Payable	0	86,683	86,683
Intergovernmental Payable	579,213	0	579,213
Matured Compensated Absences Payable	31,699	0	31,699
Interfund Payable	784,277	0	784,277
Accrued Interest Payable	3,607	0	3,607
Notes Payable	1,236,927	0	1,236,927
Unearned Revenue	465,131	0	465,131
<i>Total Liabilities</i>	<u>5,990,967</u>	<u>86,683</u>	<u>6,077,650</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	9,791,870	0	9,791,870
Unavailable Revenue	9,338,422	0	9,338,422
<i>Total Deferred Inflows of Resources</i>	<u>19,130,292</u>	<u>0</u>	<u>19,130,292</u>
<b>Fund Balances</b>			
Restricted	40,317,212	1,522,260	41,839,472
Unassigned (Deficit)	(1,024,091)	0	(1,024,091)
<i>Total Fund Balances</i>	<u>39,293,121</u>	<u>1,522,260</u>	<u>40,815,381</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$64,414,380</u>	<u>\$1,608,943</u>	<u>\$66,023,323</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2020*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$10,052,531	\$0	\$10,052,531
Hotel/Lodging Taxes	1,130,432	0	1,130,432
Intergovernmental	61,411,245	5,556,401	66,967,646
Interest	120,024	36,606	156,630
Fees, Licenses and Permits	8,045,234	0	8,045,234
Fines and Forfeitures	752,325	0	752,325
Rentals and Royalties	16,736	0	16,736
Charges for Services	2,135,871	0	2,135,871
Contributions and Donations	2,373	0	2,373
Special Assessments	290,739	0	290,739
Other	1,395,518	61,358	1,456,876
<i>Total Revenues</i>	<u>85,353,028</u>	<u>5,654,365</u>	<u>91,007,393</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	23,050,867	0	23,050,867
Judicial	3,663,621	0	3,663,621
Public Safety	3,796,146	0	3,796,146
Public Works	10,901,673	0	10,901,673
Health	15,031,631	0	15,031,631
Human Services	26,081,009	0	26,081,009
Capital Outlay	0	8,022,324	8,022,324
Debt Service:			
Principal Retirement	276,597	0	276,597
Interest and Fiscal Charges	81,063	23,878	104,941
Issuance Costs	11,915	55,584	67,499
<i>Total Expenditures</i>	<u>82,894,522</u>	<u>8,101,786</u>	<u>90,996,308</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,458,506</u>	<u>(2,447,421)</u>	<u>11,085</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Bonds Issued	0	2,235,000	2,235,000
Premium on General Obligation Bonds	0	70,584	70,584
Transfers In	2,471,467	1,383,561	3,855,028
Transfers Out	(1,451,396)	0	(1,451,396)
<i>Total Other Financing Sources (Uses)</i>	<u>1,020,071</u>	<u>3,689,145</u>	<u>4,709,216</u>
<i>Net Change in Fund Balances</i>	3,478,577	1,241,724	4,720,301
<i>Fund Balances Beginning of Year</i>	<u>35,814,544</u>	<u>280,536</u>	<u>36,095,080</u>
<i>Fund Balances End of Year</i>	<u>\$39,293,121</u>	<u>\$1,522,260</u>	<u>\$40,815,381</u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$998,184	\$7,546,850	\$151,311	\$408,323
Cash and Cash Equivalents In Segregated Accounts	0	5,336	0	2,999
Accounts Receivable	0	0	0	275,968
Intergovernmental Receivable	0	4,957,588	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$998,184</u>	<u>\$12,509,774</u>	<u>\$151,311</u>	<u>\$687,290</u>
<b>Liabilities</b>				
Accounts Payable	\$280,661	\$242,903	\$0	\$1,449
Accrued Wages	259,862	183,490	0	97,113
Intergovernmental Payable	164,728	105,389	0	61,560
Matured Compensated Absences Payable	30,404	0	0	1,295
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	617	0	0
Notes Payable	0	236,741	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>735,655</u>	<u>769,140</u>	<u>0</u>	<u>161,417</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,996,066	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,996,066</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	262,529	8,744,568	151,311	525,873
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>262,529</u>	<u>8,744,568</u>	<u>151,311</u>	<u>525,873</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$998,184</u>	<u>\$12,509,774</u>	<u>\$151,311</u>	<u>\$687,290</u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	Drug Law Enforcement
\$4,404,828	\$85,565	\$214,077	\$1,581,512	\$10,044,385	\$884,781	\$178,305
0	269	0	0	0	0	0
0	0	1,100	181,688	0	0	0
0	0	0	0	289,326	0	0
0	0	0	0	6,468,152	0	0
0	0	0	0	0	0	0
<u>\$4,404,828</u>	<u>\$85,834</u>	<u>\$215,177</u>	<u>\$1,763,200</u>	<u>\$16,801,863</u>	<u>\$884,781</u>	<u>\$178,305</u>
\$2,927	\$5,661	\$10,977	\$122,772	\$418,414	\$419,650	\$0
29,391	15,727	16,494	12,042	20,855	0	0
18,628	9,064	10,427	7,550	13,111	0	0
0	0	0	0	0	0	0
0	0	157,530	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	465,131	0
<u>50,946</u>	<u>30,452</u>	<u>195,428</u>	<u>142,364</u>	<u>452,380</u>	<u>884,781</u>	<u>0</u>
0	0	0	0	5,734,113	0	0
0	0	0	0	1,023,365	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,757,478</u>	<u>0</u>	<u>0</u>
4,353,882	55,382	19,749	1,620,836	9,592,005	0	178,305
0	0	0	0	0	0	0
<u>4,353,882</u>	<u>55,382</u>	<u>19,749</u>	<u>1,620,836</u>	<u>9,592,005</u>	<u>0</u>	<u>178,305</u>
<u>\$4,404,828</u>	<u>\$85,834</u>	<u>\$215,177</u>	<u>\$1,763,200</u>	<u>\$16,801,863</u>	<u>\$884,781</u>	<u>\$178,305</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2020*

	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License	911 Operations
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$693,949	\$473,227	\$19,189	\$1,055,686
Cash and Cash Equivalents In Segregated Accounts	1,297	7,378	2,387	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	25,955
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	482,317
<i>Total Assets</i>	<u>\$695,246</u>	<u>\$480,605</u>	<u>\$21,576</u>	<u>\$1,563,958</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$1,761	\$0	\$57,229
Accrued Wages	0	0	0	2,230
Intergovernmental Payable	0	0	0	1,396
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
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,761</u>	<u>0</u>	<u>60,855</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	482,317
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>482,317</u>
<b>Fund Balances</b>				
Restricted	695,246	478,844	21,576	1,020,786
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>695,246</u>	<u>478,844</u>	<u>21,576</u>	<u>1,020,786</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$695,246</u>	<u>\$480,605</u>	<u>\$21,576</u>	<u>\$1,563,958</u>



County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System	Board of Health Facility Improvements
\$2,295,257	\$57,773	\$3,310,378	\$2,943,989	\$504,195	\$311,535	\$1
12,216	0	56,513	0	21,470	0	0
0	0	0	0	0	0	0
0	0	0	7,016,469	9,859	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$2,307,473</u>	<u>\$57,773</u>	<u>\$3,366,891</u>	<u>\$9,960,458</u>	<u>\$535,524</u>	<u>\$311,535</u>	<u>\$1</u>
\$0	\$0	\$15,294	\$503,118	\$19,357	\$0	\$0
2,711	0	2,291	84,100	3,299	8,710	0
1,720	0	11,751	49,927	2,046	5,515	20,916
0	0	0	0	0	0	0
0	0	0	626,747	0	0	0
0	0	0	0	0	0	2,990
0	0	0	0	0	0	1,000,186
0	0	0	0	0	0	0
<u>4,431</u>	<u>0</u>	<u>29,336</u>	<u>1,263,892</u>	<u>24,702</u>	<u>14,225</u>	<u>1,024,092</u>
0	0	0	0	0	0	0
0	0	0	4,279,975	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,279,975</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,303,042	57,773	3,337,555	4,416,591	510,822	297,310	0
0	0	0	0	0	0	(1,024,091)
<u>2,303,042</u>	<u>57,773</u>	<u>3,337,555</u>	<u>4,416,591</u>	<u>510,822</u>	<u>297,310</u>	<u>(1,024,091)</u>
<u>\$2,307,473</u>	<u>\$57,773</u>	<u>\$3,366,891</u>	<u>\$9,960,458</u>	<u>\$535,524</u>	<u>\$311,535</u>	<u>\$1</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2020*

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$678,962	\$75,077	\$657,264	\$101,526
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	22,875	53,375	0	0
Intergovernmental Receivable	0	0	76,030	0
Property Taxes Receivable	0	0	4,538,426	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$701,837</u>	<u>\$128,452</u>	<u>\$5,271,720</u>	<u>\$101,526</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$14,848	\$0
Accrued Wages	4,230	0	0	2,287
Intergovernmental Payable	2,649	56,311	0	16,087
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
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>6,879</u>	<u>56,311</u>	<u>14,848</u>	<u>18,374</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	4,057,757	0
Unavailable Revenue	0	0	556,699	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>4,614,456</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	694,958	72,141	642,416	83,152
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>694,958</u>	<u>72,141</u>	<u>642,416</u>	<u>83,152</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$701,837</u>	<u>\$128,452</u>	<u>\$5,271,720</u>	<u>\$101,526</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	\$98,142	\$5,662	\$3,722	\$58,441	\$39,873,559
0	0	0	750	0	110,615
0	0	0	0	0	535,006
0	31,078	0	0	0	12,406,305
0	0	0	0	0	11,006,578
0	0	0	0	0	482,317
<u>\$31,463</u>	<u>\$129,220</u>	<u>\$5,662</u>	<u>\$4,472</u>	<u>\$58,441</u>	<u>\$64,414,380</u>
\$0	\$0	\$0	\$0	\$4,659	\$2,121,680
0	22,874	0	727	0	768,433
0	19,881	0	557	0	579,213
0	0	0	0	0	31,699
0	0	0	0	0	784,277
0	0	0	0	0	3,607
0	0	0	0	0	1,236,927
0	0	0	0	0	465,131
<u>0</u>	<u>42,755</u>	<u>0</u>	<u>1,284</u>	<u>4,659</u>	<u>5,990,967</u>
0	0	0	0	0	9,791,870
0	0	0	0	0	9,338,422
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,130,292</u>
31,463	86,465	5,662	3,188	53,782	40,317,212
0	0	0	0	0	(1,024,091)
<u>31,463</u>	<u>86,465</u>	<u>5,662</u>	<u>3,188</u>	<u>53,782</u>	<u>39,293,121</u>
<u>\$31,463</u>	<u>\$129,220</u>	<u>\$5,662</u>	<u>\$4,472</u>	<u>\$58,441</u>	<u>\$64,414,380</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	14,711,920	12,228,785	0	3,992,050
Interest	0	114,747	2,274	0
Fees, Licenses and Permits	0	42,940	0	653,948
Fines and Forfeitures	0	72,568	0	0
Rentals and Royalties	0	49	0	0
Charges for Services	833,974	0	0	0
Contributions and Donations	0	0	0	850
Special Assessments	0	0	0	0
Other	385,189	301,414	0	173,762
<i>Total Revenues</i>	<u>15,931,083</u>	<u>12,760,503</u>	<u>2,274</u>	<u>4,820,610</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	10,901,673	0	0
Health	0	0	0	0
Human Services	16,283,544	0	0	5,061,270
Debt Service:				
Principal Retirement	0	276,597	0	0
Interest and Fiscal Charges	0	79,802	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>16,283,544</u>	<u>11,258,072</u>	<u>0</u>	<u>5,061,270</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(352,461)</u>	<u>1,502,431</u>	<u>2,274</u>	<u>(240,660)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	843,396	0	0	500,000
Transfers Out	0	(1,112,832)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>843,396</u>	<u>(1,112,832)</u>	<u>0</u>	<u>500,000</u>
<i>Net Change in Fund Balances</i>	490,935	389,599	2,274	259,340
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>(228,406)</u>	<u>8,354,969</u>	<u>149,037</u>	<u>266,533</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$262,529</u>	<u>\$8,744,568</u>	<u>\$151,311</u>	<u>\$525,873</u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$5,969,584	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	2,072,588	13,376,152	0
0	0	0	0	0	0	0
2,542,108	575,790	544,850	2,299,164	0	0	0
0	69,109	0	0	0	0	89,354
0	16,687	0	0	0	0	0
0	16,642	26,950	0	45	0	0
0	1,382	0	0	0	0	0
0	0	0	0	0	0	0
16,132	14,936	99,835	24,246	69,603	0	0
<u>2,558,240</u>	<u>694,546</u>	<u>671,635</u>	<u>2,323,410</u>	<u>8,111,820</u>	<u>13,376,152</u>	<u>89,354</u>
1,780,313	0	864,346	0	0	12,212,720	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	704,507	0	2,384,541	5,825,386	541,764	0
0	0	0	0	0	621,668	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,780,313</u>	<u>704,507</u>	<u>864,346</u>	<u>2,384,541</u>	<u>5,825,386</u>	<u>13,376,152</u>	<u>0</u>
<u>777,927</u>	<u>(9,961)</u>	<u>(192,711)</u>	<u>(61,131)</u>	<u>2,286,434</u>	<u>0</u>	<u>89,354</u>
0	0	0	0	62,564	0	0
<u>(200,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(200,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,564</u>	<u>0</u>	<u>0</u>
577,927	(9,961)	(192,711)	(61,131)	2,348,998	0	89,354
<u>3,775,955</u>	<u>65,343</u>	<u>212,460</u>	<u>1,681,967</u>	<u>7,243,007</u>	<u>0</u>	<u>88,951</u>
<u>\$4,353,882</u>	<u>\$55,382</u>	<u>\$19,749</u>	<u>\$1,620,836</u>	<u>\$9,592,005</u>	<u>\$0</u>	<u>\$178,305</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2020*

	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License	911 Operations
<b>Revenues</b>				
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	111,772	30,056	0
Fines and Forfeitures	58,265	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	290,739
Other	0	0	0	16,449
<i>Total Revenues</i>	<u>58,265</u>	<u>111,772</u>	<u>30,056</u>	<u>820,421</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	10,590	0
Judicial	0	104,319	0	0
Public Safety	5,428	0	0	1,306,025
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
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>5,428</u>	<u>104,319</u>	<u>10,590</u>	<u>1,306,025</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>52,837</u>	<u>7,453</u>	<u>19,466</u>	<u>(485,604)</u>
<b>Other Financing Sources (Uses)</b>				
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>	52,837	7,453	19,466	(485,604)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>642,409</u>	<u>471,391</u>	<u>2,110</u>	<u>1,506,390</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$695,246</u></u>	<u><u>\$478,844</u></u>	<u><u>\$21,576</u></u>	<u><u>\$1,020,786</u></u>

County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System	Board of Health Facility Improvements
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	14,336,070	4,572	0	0
0	0	0	3,003	0	0	0
149,632	0	705,045	10,566	0	0	0
59,762	0	33,518	0	369,749	0	0
0	0	0	0	0	0	0
0	0	0	107,659	1,305	0	0
0	0	0	0	141	0	0
0	0	0	0	0	0	0
1,259	0	2,070	78,401	1,628	3,760	182,496
210,653	0	740,633	14,535,699	377,395	3,760	182,496
0	0	0	6,124,793	386,082	438,485	0
145,141	0	1,018,457	2,395,704	0	0	0
0	0	0	927,019	0	0	0
0	0	0	0	0	0	0
0	0	0	4,382,022	0	0	1,193,411
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,261
0	0	0	0	0	0	11,915
145,141	0	1,018,457	13,829,538	386,082	438,485	1,206,587
65,512	0	(277,824)	706,161	(8,687)	(434,725)	(1,024,091)
0	0	60,000	407,625	0	550,000	0
0	0	(16,000)	(122,564)	0	0	0
0	0	44,000	285,061	0	550,000	0
65,512	0	(233,824)	991,222	(8,687)	115,275	(1,024,091)
2,237,530	57,773	3,571,379	3,425,369	519,509	182,035	0
\$2,303,042	\$57,773	\$3,337,555	\$4,416,591	\$510,822	\$297,310	(\$1,024,091)

(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, 2020*

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$4,082,947	\$0
Hotel/Lodging Taxes	339,130	791,302	0	0
Intergovernmental	0	0	152,059	0
Interest	0	0	0	0
Fees, Licenses and Permits	60,751	0	0	304,484
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	8,867	0	0	896
<i>Total Revenues</i>	<u>408,748</u>	<u>791,302</u>	<u>4,235,006</u>	<u>305,380</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	421,564	811,974	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	226,228
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	4,114,527	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>421,564</u>	<u>811,974</u>	<u>4,114,527</u>	<u>226,228</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,816)</u>	<u>(20,672)</u>	<u>120,479</u>	<u>79,152</u>
<b>Other Financing Sources (Uses)</b>				
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>	(12,816)	(20,672)	120,479	79,152
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>707,774</u>	<u>92,813</u>	<u>521,937</u>	<u>4,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$694,958</u></u>	<u><u>\$72,141</u></u>	<u><u>\$642,416</u></u>	<u><u>\$83,152</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	\$10,052,531
0	0	0	0	0	1,130,432
0	0	0	0	23,816	61,411,245
0	0	0	0	0	120,024
0	0	253	13,875	0	8,045,234
0	0	0	0	0	752,325
0	0	0	0	0	16,736
0	1,149,296	0	0	0	2,135,871
0	0	0	0	0	2,373
0	0	0	0	0	290,739
0	9,760	0	582	4,233	1,395,518
0	1,159,056	253	14,457	28,049	85,353,028
0	0	0	0	0	23,050,867
0	0	0	0	0	3,663,621
0	1,090,061	21,005	25,338	195,042	3,796,146
0	0	0	0	0	10,901,673
0	0	0	0	0	15,031,631
0	0	0	0	0	26,081,009
0	0	0	0	0	276,597
0	0	0	0	0	81,063
0	0	0	0	0	11,915
0	1,090,061	21,005	25,338	195,042	82,894,522
0	68,995	(20,752)	(10,881)	(166,993)	2,458,506
0	0	0	0	47,882	2,471,467
0	0	0	0	0	(1,451,396)
0	0	0	0	47,882	1,020,071
0	68,995	(20,752)	(10,881)	(119,111)	3,478,577
31,463	17,470	26,414	14,069	172,893	35,814,544
<u>\$31,463</u>	<u>\$86,465</u>	<u>\$5,662</u>	<u>\$3,188</u>	<u>\$53,782</u>	<u>\$39,293,121</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, 2020*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$84,625	\$3,374,142	\$12,928,403	\$27,187	\$16,414,357
Receivables:					
Property Taxes	0	0	269,494	0	269,494
Intergovernmental	0	17,532	36,854	0	54,386
Accounts	0	0	7,405	0	7,405
Prepaid Items	0	419,795	0	0	419,795
<i>Total Assets</i>	<u>84,625</u>	<u>3,811,469</u>	<u>13,242,156</u>	<u>27,187</u>	<u>17,165,437</u>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	0	0	208,204	0	208,204
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	17,966	0	6,310	5,324	29,600
Accrued Wages	0	2,477	2,894	0	5,371
Intergovernmental Payable	0	506,217	2,118	0	508,335
Accrued Interest Payable	0	0	6,362	0	6,362
General Obligation Bonds Payable	0	0	230,000	0	230,000
Claims Payable	0	405,731	2,088,949	0	2,494,680
<i>Total Current Liabilities</i>	<u>17,966</u>	<u>914,425</u>	<u>2,336,633</u>	<u>5,324</u>	<u>3,274,348</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	2,650,000	0	2,650,000
Claims Payable	0	101,432	0	0	101,432
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>101,432</u>	<u>2,650,000</u>	<u>0</u>	<u>2,751,432</u>
<i>Total Liabilities</i>	<u>17,966</u>	<u>1,015,857</u>	<u>4,986,633</u>	<u>5,324</u>	<u>6,025,780</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	269,494	0	269,494
<b>Net Position</b>					
Unrestricted	<u>\$66,659</u>	<u>\$2,795,612</u>	<u>\$8,194,233</u>	<u>\$21,863</u>	<u>\$11,078,367</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2020*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Operating Revenues</b>					
Charges for Services	\$343,257	\$1,381,863	\$24,973,100	\$513,309	\$27,211,529
Other	0	132,471	859	7,509	140,839
<i>Total Operating Revenues</i>	<u>343,257</u>	<u>1,514,334</u>	<u>24,973,959</u>	<u>520,818</u>	<u>27,352,368</u>
<b>Operating Expenses</b>					
Personal Services	0	106,318	95,742	0	202,060
Materials and Supplies	304,489	0	0	0	304,489
Contractual Services	3,852	1,327,990	2,482,503	469,067	4,283,412
Claims	0	139,952	19,919,176	0	20,059,128
Change in Worker's Compensation Estimate	0	123,787	0	0	123,787
Other	16,528	0	0	0	16,528
<i>Total Operating Expenses</i>	<u>324,869</u>	<u>1,698,047</u>	<u>22,497,421</u>	<u>469,067</u>	<u>24,989,404</u>
<i>Operating Income (Loss)</i>	<u>18,388</u>	<u>(183,713)</u>	<u>2,476,538</u>	<u>51,751</u>	<u>2,362,964</u>
<b>Non-Operating Revenues (Expenses)</b>					
Property Taxes	0	0	271,992	0	271,992
Grants	0	0	36,854	0	36,854
Interest and Fiscal Charges	0	0	(98,896)	0	(98,896)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>209,950</u>	<u>0</u>	<u>209,950</u>
<i>Change in Net Position</i>	18,388	(183,713)	2,686,488	51,751	2,572,914
<i>Net Position Beginning 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>
<i>Net Position End of Year</i>	<u>\$66,659</u>	<u>\$2,795,612</u>	<u>\$8,194,233</u>	<u>\$21,863</u>	<u>\$11,078,367</u>

**Mahoning County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2020

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund					
Services Provided	\$343,257	\$1,381,863	\$24,965,695	\$513,309	\$27,204,124
Other Cash Receipts	0	114,939	859	7,509	123,307
Cash Payments to Employees for Services	0	(108,948)	(97,856)	0	(206,804)
Cash Payments for Goods and Services	(320,364)	0	(2,476,193)	(489,504)	(3,286,061)
Cash Payments for Claims	0	0	(20,327,616)	0	(20,327,616)
Cash Payments for Workers' Compensation Premiums	0	(1,245,321)	0	0	(1,245,321)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(632,101)	0	0	(632,101)
Other Cash Payments	(16,528)	0	0	0	(16,528)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>6,365</u>	<u>(489,568)</u>	<u>2,064,889</u>	<u>31,314</u>	<u>1,613,000</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>					
Property Taxes	0	0	271,992	0	271,992
Grants	0	0	38,147	0	38,147
Principal Paid on Bonds	0	0	(230,000)	0	(230,000)
Interest Paid on Bonds	0	0	(80,139)	0	(80,139)
Advances Out	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>	6,365	(489,568)	2,064,889	27,187	1,608,873
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>78,260</u>	<u>3,863,710</u>	<u>10,863,514</u>	<u>0</u>	<u>14,805,484</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$84,625</u></u>	<u><u>\$3,374,142</u></u>	<u><u>\$12,928,403</u></u>	<u><u>\$27,187</u></u>	<u><u>\$16,414,357</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities</b>					
Operating Income (Loss)	\$18,388	(\$183,713)	\$2,476,538	\$51,751	\$2,362,964
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	(7,405)	0	(7,405)
Intergovernmental Receivable	0	(17,532)	0	0	(17,532)
Prepaid Items	0	84,211	0	0	84,211
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	(12,023)	(1,542)	6,310	(20,437)	(27,692)
Accrued Wages	0	(2,744)	(2,459)	0	(5,203)
Intergovernmental Payable	0	(127,321)	345	0	(126,976)
Claims Payable	0	(240,927)	(408,440)	0	(649,367)
<i>Total Adjustments</i>	<u>(12,023)</u>	<u>(305,855)</u>	<u>(411,649)</u>	<u>(20,437)</u>	<u>(749,964)</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u><u>\$6,365</u></u>	<u><u>(\$489,568)</u></u>	<u><u>\$2,064,889</u></u>	<u><u>\$31,314</u></u>	<u><u>\$1,613,000</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, 2020*

	<u>Undivided Tax</u>	<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,014,437	\$3,023,436	\$1,929,485	\$11,967,358
Cash and Cash Equivalents in Segregated Accounts	0	0	3,696,757	3,696,757
Property Taxes Receivable	141,694,394	0	0	141,694,394
Intergovernmental Receivable	7,565,211	0	0	7,565,211
Special Assessments Receivable	21,395,167	0	0	21,395,167
<i>Total Assets</i>	<u>177,669,209</u>	<u>3,023,436</u>	<u>5,626,242</u>	<u>186,318,887</u>
<b>Liabilities</b>				
Accounts Payable	0	0	446,596	446,596
Intergovernmental Payable	14,579,648	79,417	2,903,816	17,562,881
<i>Total Liabilities</i>	<u>14,579,648</u>	<u>79,417</u>	<u>3,350,412</u>	<u>18,009,477</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	113,663,009	0	0	113,663,009
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$49,426,552</u>	<u>\$2,944,019</u>	<u>\$2,275,830</u>	<u>\$54,646,401</u>



**Mahoning County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2020*

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
<b>Additions</b>				
Intergovernmental	\$15,252,504	\$0	\$0	\$15,252,504
Amounts Received as Fiscal Agent	0	9,441,587	0	9,441,587
Licenses, Permits and Fees for Other Governments	0	0	35,077,231	35,077,231
Fines and Forfeitures for Other Governments	0	0	2,591,045	2,591,045
Property Tax Collections for Other Governments	225,756,170	0	0	225,756,170
Excise Tax Collections for Other Governments	340,029	0	0	340,029
Special Assessment Collections for Other Governments	6,074,999	0	0	6,074,999
Sheriff Sales Collections for Others	0	0	1,462,741	1,462,741
Miscellaneous	39,220	0	2,566,423	2,605,643
<i>Total Additions</i>	<u>247,462,922</u>	<u>9,441,587</u>	<u>41,697,440</u>	<u>298,601,949</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	15,252,505	0	0	15,252,505
Licenses, Permits and Fees Distributions to Other Governments	0	0	35,031,027	35,031,027
Fines and Forfeitures Distributions to Other Governments	0	0	2,498,672	2,498,672
Property Tax Distributions to Other Governments	225,262,427	0	0	225,262,427
Excise Tax Distributions to Other Governments	340,029	0	0	340,029
Special Assessment Distributions to Other Governments	3,071,868	0	0	3,071,868
Sheriff Sales Distributions to Others	0	0	1,462,741	1,462,741
Distributions as Fiscal Agent	0	8,412,211	0	8,412,211
Miscellaneous	39,441	0	2,379,275	2,418,716
<i>Total Deductions</i>	<u>243,966,270</u>	<u>8,412,211</u>	<u>41,371,715</u>	<u>293,750,196</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	3,496,652	1,029,376	325,725	4,851,753
<i>Net Position Beginning of Year</i>	<u>45,929,900</u>	<u>1,914,643</u>	<u>1,950,105</u>	<u>49,794,648</u>
<i>Net Position End of Year</i>	<u>\$49,426,552</u>	<u>\$2,944,019</u>	<u>\$2,275,830</u>	<u>\$54,646,401</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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,930,027	\$4,930,027	\$4,912,295	(\$17,732)
Permissive Sales Tax	15,500,000	15,500,000	16,231,701	731,701
Intergovernmental	5,903,348	5,903,348	5,850,287	(53,061)
Conveyance Fees	2,351,660	2,351,660	2,783,517	431,857
Interest	1,206,965	1,206,965	1,715,483	508,518
Fees, Licenses and Permits	3,422,000	3,422,000	4,131,595	709,595
Fines and Forfeitures	1,400,000	1,400,000	1,229,178	(170,822)
Rentals and Royalties	1,506,000	1,506,000	1,659,121	153,121
Charges for Services	750,000	750,000	1,040,969	290,969
Other	0	0	2,785,709	2,785,709
<i>Total Revenues</i>	<u>36,970,000</u>	<u>36,970,000</u>	<u>42,339,855</u>	<u>5,369,855</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	535,393	578,693	572,836	5,857
Materials and Supplies	10,000	10,000	8,630	1,370
Contractual Services	40,085	44,536	38,854	5,682
Capital Outlay	7,011	5,608	2,073	3,535
Total Commissioners	<u>592,489</u>	<u>638,837</u>	<u>622,393</u>	<u>16,444</u>
Microfilm				
Personal Services	236,177	242,277	238,248	4,029
Materials and Supplies	4,500	4,500	1,356	3,144
Contractual Services	32,903	255,034	103,400	151,634
Capital Outlay	5,000	5,000	259	4,741
Total Microfilm	<u>278,580</u>	<u>506,811</u>	<u>343,263</u>	<u>163,548</u>
Office of Management and Budget				
Personal Services	244,779	295,979	290,408	5,571
Materials and Supplies	3,000	0	0	0
Contractual Services	6,100	623	623	0
Capital Outlay	0	5,375	5,375	0
Total Office of Management and Budget	<u>253,879</u>	<u>301,977</u>	<u>296,406</u>	<u>5,571</u>
Purchasing				
Personal Services	203,665	214,965	214,685	280
Materials and Supplies	2,461	2,460	1,693	767
Contractual Services	5,400	7,400	3,539	3,861
Total Purchasing	<u>\$211,526</u>	<u>\$224,825</u>	<u>\$219,917</u>	<u>\$4,908</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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Resources				
Personal Services	\$124,115	\$166,815	\$163,642	\$3,173
Materials and Supplies	4,000	4,000	2,015	1,985
Contractual Services	6,907	6,748	1,901	4,847
<b>Total Human Resources</b>	<b>135,022</b>	<b>177,563</b>	<b>167,558</b>	<b>10,005</b>
Building Regulations				
Personal Services	747,142	747,142	730,533	16,609
Materials and Supplies	16,450	16,450	14,758	1,692
Contractual Services	62,590	62,202	60,088	2,114
Capital Outlay	0	29,531	25,380	4,151
Other	1,000	21,469	21,469	0
<b>Total Building Regulations</b>	<b>827,182</b>	<b>876,794</b>	<b>852,228</b>	<b>24,566</b>
Planning Commission				
Personal Services	248,655	255,655	252,039	3,616
Materials and Supplies	3,000	3,000	2,995	5
Contractual Services	38,520	38,520	35,716	2,804
Capital Outlay	700	700	664	36
<b>Total Planning Commission</b>	<b>290,875</b>	<b>297,875</b>	<b>291,414</b>	<b>6,461</b>
Facilities Management				
Personal Services	2,080,594	2,081,314	2,049,372	31,942
Materials and Supplies	210,593	244,305	244,305	0
Contractual Services	1,555,122	1,900,267	1,608,263	292,004
Capital Outlay	1,950	1,243	1,243	0
Other	200	235	235	0
<b>Total Facilities Management</b>	<b>3,848,459</b>	<b>4,227,364</b>	<b>3,903,418</b>	<b>323,946</b>
Auditor				
Personal Services	852,499	882,202	882,202	0
Materials and Supplies	21,700	24,961	22,096	2,865
Contractual Services	50,917	33,173	30,019	3,154
Capital Outlay	500	1,728	1,728	0
Other	0	8,393	8,393	0
<b>Total Auditor</b>	<b>925,616</b>	<b>950,457</b>	<b>944,438</b>	<b>6,019</b>
Treasurer				
Personal Services	703,504	708,404	607,317	101,087
Materials and Supplies	27,634	24,253	24,253	0
Contractual Services	285,932	261,490	174,536	86,954
Capital Outlay	678	200	200	0
<b>Total Treasurer</b>	<b>\$1,017,748</b>	<b>\$994,347</b>	<b>\$806,306</b>	<b>\$188,041</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$454,657	\$465,357	\$462,402	\$2,955
Materials and Supplies	8,000	8,000	7,792	208
Contractual Services	8,638	7,700	5,705	1,995
<b>Total Recorder</b>	<b>471,295</b>	<b>481,057</b>	<b>475,899</b>	<b>5,158</b>
Board of Elections				
Personal Services	1,552,546	2,046,576	1,731,105	315,471
Materials and Supplies	145,790	237,889	204,466	33,423
Contractual Services	463,306	571,299	264,526	306,773
Capital Outlay	116,283	449,118	61,128	387,990
Other	180	180	140	40
<b>Total Board of Elections</b>	<b>2,278,105</b>	<b>3,305,062</b>	<b>2,261,365</b>	<b>1,043,697</b>
Data Processing				
Personal Services	953,815	969,215	964,582	4,633
Materials and Supplies	2,793	2,500	756	1,744
Contractual Services	627,611	591,486	589,575	1,911
Capital Outlay	47,099	102,942	102,942	0
<b>Total Data Processing</b>	<b>1,631,318</b>	<b>1,666,143</b>	<b>1,657,855</b>	<b>8,288</b>
Administrative Costs				
Personal Services	289,200	45,850	26,591	19,259
Materials and Supplies	0	93,658	93,658	0
Contractual Services	1,138,693	1,297,022	1,297,022	0
Other	505,623	398,560	398,560	0
<b>Total Administrative Costs</b>	<b>1,933,516</b>	<b>1,835,090</b>	<b>1,815,831</b>	<b>19,259</b>
Unclaimed Monies				
Other	0	77,081	77,081	0
<b>Total Legislative and Executive</b>	<b>14,695,610</b>	<b>16,561,283</b>	<b>14,735,372</b>	<b>1,825,911</b>
General Government:				
Judicial				
Clerk of Courts				
Personal Services	3,038,344	3,134,843	3,083,816	51,027
Materials and Supplies	281,239	272,438	176,115	96,323
Contractual Services	674,871	660,014	634,118	25,896
Capital Outlay	19,395	19,395	19,222	173
Other	8,000	8,607	7,963	644
<b>Total Clerk of Courts</b>	<b>4,021,849</b>	<b>4,095,297</b>	<b>3,921,234</b>	<b>174,063</b>
Judicial General				
Contractual Services	\$1,825,000	\$1,825,000	\$1,772,922	\$52,078

(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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas				
Personal Services	\$2,944,580	\$3,030,480	\$3,029,494	\$986
Materials and Supplies	15,596	15,500	13,941	1,559
Contractual Services	136,500	138,941	111,622	27,319
<b>Total Common Pleas</b>	<b>3,096,676</b>	<b>3,184,921</b>	<b>3,155,057</b>	<b>29,864</b>
Domestic Relations				
Personal Services	1,022,628	1,044,258	1,035,514	8,744
Materials and Supplies	9,599	12,588	11,792	796
Contractual Services	73,600	58,704	46,869	11,835
Capital Outlay	4,654	11,982	11,982	0
<b>Total Domestic Relations</b>	<b>1,110,481</b>	<b>1,127,532</b>	<b>1,106,157</b>	<b>21,375</b>
Juvenile Court				
Personal Services	5,643,330	5,657,030	5,305,889	351,141
Materials and Supplies	287,694	286,107	256,036	30,071
Contractual Services	567,117	557,675	397,012	160,663
Capital Outlay	44,673	49,726	49,726	0
Other	1,000	2,308	2,308	0
<b>Total Juvenile Court</b>	<b>6,543,814</b>	<b>6,552,846</b>	<b>6,010,971</b>	<b>541,875</b>
Probate Developmental Disabilities III				
Contractual Services	20,000	20,000	19,542	458
Probate Court				
Personal Services	1,011,401	1,032,395	1,010,909	21,486
Materials and Supplies	11,693	12,327	10,847	1,480
Contractual Services	75,328	70,980	46,978	24,002
Capital Outlay	0	983	983	0
<b>Total Probate Court</b>	<b>1,098,422</b>	<b>1,116,685</b>	<b>1,069,717</b>	<b>46,968</b>
Municipal Courts				
Personal Services	370,238	380,338	357,552	22,786
Contractual Services	47,283	42,350	12,336	30,014
<b>Total Municipal Courts</b>	<b>417,521</b>	<b>422,688</b>	<b>369,888</b>	<b>52,800</b>
Bailiffs				
Personal Services	833,517	841,444	806,362	35,082
Contractual Services	13,958	13,988	8,955	5,033
<b>Total Bailiffs</b>	<b>\$847,475</b>	<b>\$855,432</b>	<b>\$815,317</b>	<b>\$40,115</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Probation				
Personal Services	\$203,156	\$208,942	\$204,932	\$4,010
Contractual Services	282	282	246	36
Total Probation	203,438	209,224	205,178	4,046
<i>Total Judicial</i>	19,184,676	19,409,625	18,445,983	963,642
<i>Total General Government</i>	33,880,286	35,970,908	33,181,355	2,789,553
Human Services:				
Veteran Services				
Personal Services	872,315	880,415	856,592	23,823
Materials and Supplies	96,000	103,523	78,205	25,318
Contractual Services	1,086,793	1,088,354	959,808	128,546
Capital Outlay	66,000	45,877	38,327	7,550
Other	2,000	2,000	1,481	519
Total Human Services	2,123,108	2,120,169	1,934,413	185,756
<i>Total Expenditures</i>	36,003,394	38,091,077	35,115,768	2,975,309
<i>Excess of Revenues Over (Under) Expenditures</i>	966,606	(1,121,077)	7,224,087	8,345,164
<b>Other Financing Sources (Uses)</b>				
Advance In	0	0	719,839	719,839
Advance Out	0	(1,300,000)	(784,277)	515,723
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(1,695,257)	(3,071,257)	(2,881,129)	190,128
<i>Total Other Financing Sources (Uses)</i>	(1,595,257)	(4,271,257)	(2,945,567)	1,325,690
<i>Net Change in Fund Balance</i>	(628,651)	(5,392,334)	4,278,520	9,670,854
<i>Fund Balance Beginning of Year</i>	17,280,966	17,280,966	17,280,966	0
Prior Year Encumbrances Appropriated	628,651	628,651	628,651	0
<i>Fund Balance End of Year</i>	\$17,280,966	\$12,517,283	\$22,188,137	\$9,670,854

**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, 2020*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$25,700,000	\$25,700,000	\$26,661,455	\$961,455
Intergovernmental	2,712,000	2,712,000	4,465,859	1,753,859
Fees, Licenses and Permits	260,000	260,000	201,701	(58,299)
Fines and Forfeitures	20,000	20,000	16,954	(3,046)
Rentals and Royalties	468,000	468,000	865,935	397,935
Charges for Services	690,000	690,000	2,708,451	2,018,451
Other	0	0	546,580	546,580
<i>Total Revenues</i>	<u>29,850,000</u>	<u>29,850,000</u>	<u>35,466,935</u>	<u>5,616,935</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff and Administration				
Personal Services	18,566,955	19,750,405	19,260,503	489,902
Materials and Supplies	1,101,384	1,096,865	816,486	280,379
Contractual Services	3,401,328	3,689,086	3,556,587	132,499
Capital Outlay	134,234	318,802	318,802	0
Other	79,875	76,056	68,880	7,176
Total Sheriff and Administration	<u>23,283,776</u>	<u>24,931,214</u>	<u>24,021,258</u>	<u>909,956</u>
Prosecutor				
Personal Services	3,677,759	3,912,209	3,900,465	11,744
Materials and Supplies	37,313	34,605	23,260	11,345
Contractual Services	178,145	174,685	159,075	15,610
Capital Outlay	18,399	19,214	17,204	2,010
Other	70,319	70,595	70,595	0
Total Prosecutor	<u>3,981,935</u>	<u>4,211,308</u>	<u>4,170,599</u>	<u>40,709</u>
Emergency 9-1-1				
Contractual Services	<u>\$884,567</u>	<u>\$1,239,844</u>	<u>\$1,238,056</u>	<u>\$1,788</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	\$673,168	\$689,419	\$682,908	\$6,511
Contractual Services	0	880	880	0
Total Prosecutor Contracts	673,168	690,299	683,788	6,511
Coroner				
Personal Services	549,841	562,641	520,736	41,905
Materials and Supplies	18,483	17,245	10,519	6,726
Contractual Services	396,902	493,256	485,483	7,773
Capital Outlay	5,000	5,000	435	4,565
Other	122	122	111	11
Total Coroner	970,348	1,078,264	1,017,284	60,980
<i>Total Human Services</i>	29,793,794	32,150,929	31,130,985	1,019,944
Debt Service:				
Principal Retirement	229,220	229,220	229,220	0
Interest and Fiscal Charges	54,613	54,613	54,613	0
Total Debt Service	283,833	283,833	283,833	0
<i>Total Expenditures</i>	30,077,627	32,434,762	31,414,818	1,019,944
<i>Excess of Revenues Over (Under) Expenditures</i>	(227,627)	(2,584,762)	4,052,117	6,636,879
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(80,000)	(108,764)	(103,242)	5,522
<i>Net Change in Fund Balance</i>	(307,627)	(2,693,526)	3,948,875	6,642,401
<i>Fund Balance Beginning of Year</i>	4,786,838	4,786,838	4,786,838	0
Prior Year Encumbrances Appropriated	307,627	307,627	307,627	0
<i>Fund Balance End of Year</i>	\$4,786,838	\$2,400,939	\$9,043,340	\$6,642,401

**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, 2020*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$9,751,421	\$9,751,421	\$9,535,325	(\$216,096)
Intergovernmental	6,320,000	6,320,000	10,444,275	4,124,275
Contributions and Donations	0	0	50	50
Other	50,000	50,000	319,281	269,281
<i>Total Revenues</i>	<u>16,121,421</u>	<u>16,121,421</u>	<u>20,298,931</u>	<u>4,177,510</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	9,153,421	9,305,985	9,117,075	188,910
Materials and Supplies	106,500	50,200	43,537	6,663
Contractual Services	6,536,500	9,444,633	8,700,224	744,409
Capital Outlay	75,000	211,512	211,512	0
Other	250,000	261,655	261,655	0
<i>Total Expenditures</i>	<u>16,121,421</u>	<u>19,273,985</u>	<u>18,334,003</u>	<u>939,982</u>
<i>Net Change in Fund Balance</i>	0	(3,152,564)	1,964,928	5,117,492
<i>Fund Balance Beginning of Year</i>	<u>13,065,860</u>	<u>13,065,860</u>	<u>13,065,860</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,065,860</u></u>	<u><u>\$9,913,296</u></u>	<u><u>\$15,030,788</u></u>	<u><u>\$5,117,492</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$14,737,967	\$14,737,967	\$15,498,933	\$760,966
Intergovernmental	7,098,536	7,098,536	7,340,317	241,781
Rentals and Royalties	130,320	130,320	125,928	(4,392)
Charges for Services	876,726	876,726	959,646	82,920
Contributions and Donations	100	100	0	(100)
Other	1,781,280	1,781,280	622,610	(1,158,670)
<i>Total Revenues</i>	<u>24,624,929</u>	<u>24,624,929</u>	<u>24,547,434</u>	<u>(77,495)</u>
<b>Expenditures</b>				
Current:				
Health:				
Administration				
Personal Services	1,759,188	1,890,934	1,831,737	59,197
Materials and Supplies	37,640	63,377	17,299	46,078
Contractual Services	1,139,147	1,117,442	1,065,900	51,542
Capital Outlay	7,400	11,571	7,354	4,217
Other	280,100	281,357	281,357	0
Total Administration	<u>3,223,475</u>	<u>3,364,681</u>	<u>3,203,647</u>	<u>161,034</u>
Investigative Agent Service				
Personal Service	309,491	305,892	295,548	10,344
Materials and Supplies	2,152	1,950	1,276	674
Contractual Services	11,285	9,953	6,439	3,514
Total Investigative Agent Service	<u>322,928</u>	<u>317,795</u>	<u>303,263</u>	<u>14,532</u>
Leonard Kirtz				
Personal Service	2,770,525	2,721,645	2,375,300	346,345
Materials and Supplies	186,901	161,320	70,173	91,147
Contractual Services	393,216	359,176	328,497	30,679
Capital Outlay	32,458	51,172	8,076	43,096
Total Leonard Kirtz	<u>3,383,100</u>	<u>3,293,313</u>	<u>2,782,046</u>	<u>511,267</u>
Early Intervention				
Personal Services	1,098,339	1,078,651	1,042,468	36,183
Materials and Supplies	41,191	47,645	4,359	43,286
Contractual Services	370,774	254,522	203,157	51,365
Capital Outlay	12,845	21,946	21,946	0
Total Early Intervention	<u>\$1,523,149</u>	<u>\$1,402,764</u>	<u>\$1,271,930</u>	<u>\$130,834</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, 2020*

	<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	\$2,106,169	\$2,078,295	\$1,865,827	\$212,468
Materials and Supplies	41,137	41,930	25,730	16,200
Contractual Supplies	375,704	350,003	176,879	173,124
Capital Outlay	5,496	8,057	2,870	5,187
<b>Total Centre at Javit Court</b>	<b>2,528,506</b>	<b>2,478,285</b>	<b>2,071,306</b>	<b>406,979</b>
MASCO				
Materials and Supplies	354	200	6	194
Contractual Supplies	69,433	86,097	73,584	12,513
<b>Total MASCO</b>	<b>69,787</b>	<b>86,297</b>	<b>73,590</b>	<b>12,707</b>
Community Services				
Personal Services	4,486,149	4,323,039	4,092,137	230,902
Materials and Supplies	17,430	25,211	15,291	9,920
Contractual Services	10,191,309	8,767,906	8,632,099	135,807
Capital Outlay	33,992	29,421	23,146	6,275
Other	135,759	142,000	121,377	20,623
<b>Total Community Services</b>	<b>14,864,639</b>	<b>13,287,577</b>	<b>12,884,050</b>	<b>403,527</b>
Transportation				
Personal Services	1,464,860	1,514,814	1,122,671	392,143
Materials and Supplies	243,886	146,044	137,470	8,574
Contractual Services	196,463	168,245	134,346	33,899
Capital Outlay	1,000	1,000	48	952
<b>Total Transportation</b>	<b>1,906,209</b>	<b>1,830,103</b>	<b>1,394,535</b>	<b>435,568</b>
Building and Grounds				
Personal Services	112,440	111,751	107,995	3,756
Contractual Services	1,317	752	352	400
Capital Outlay	0	1,431	1,431	0
<b>Total Building and Grounds</b>	<b>\$113,757</b>	<b>\$113,934</b>	<b>\$109,778</b>	<b>\$4,156</b>

(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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Rayen Avenue				
Contractual Services	\$3,185	\$7,405	\$5,756	\$1,649
Summer Camp				
Personal Services	205,116	92,373	0	92,373
Materials and Supplies	2,250	0	0	0
Contractual Services	27,100	1,867	250	1,617
Total Summer Camp	234,466	94,240	250	93,990
<i>Total Expenditures</i>	28,173,201	26,276,394	24,100,151	2,176,243
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,548,272)	(1,651,465)	447,283	2,098,748
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	40,225	40,225
Transfers Out	0	(1,236,000)	0	1,236,000
<i>Total Other Financing Uses</i>	0	(1,236,000)	40,225	1,276,225
<i>Net Change in Fund Balance</i>	(3,548,272)	(2,887,465)	487,508	3,374,973
<i>Fund Balance Beginning of Year</i>	32,360,225	32,360,225	32,360,225	0
Prior Year Encumbrances Appropriated	1,078,185	1,078,185	1,078,185	0
<i>Fund Balance End of Year</i>	<u>\$29,890,138</u>	<u>\$30,550,945</u>	<u>\$33,925,918</u>	<u>\$3,374,973</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$2,714,911	\$2,690,386	(\$24,525)
Permissive Sales Tax	1,554,000	1,554,000	0
Intergovernmental	311,853	367,097	55,244
Other	132,855	182,171	49,316
<i>Total Revenues</i>	<u>4,713,619</u>	<u>4,793,654</u>	<u>80,035</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	572,606	572,456	150
Other	60,000	54,104	5,896
Total General Government	<u>632,606</u>	<u>626,560</u>	<u>6,046</u>
Debt Service:			
Principal Retirement	10,040,000	10,040,000	0
Interest and Fiscal Charges	1,401,806	1,317,674	84,132
Issuance Costs	319,168	319,168	0
Total Debt Service	<u>11,760,974</u>	<u>11,676,842</u>	<u>84,132</u>
<i>Total Expenditures</i>	<u>12,393,580</u>	<u>12,303,402</u>	<u>90,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,679,961)</u>	<u>(7,509,748)</u>	<u>170,213</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	2,235,000	2,235,000	0
Premium on Bonds Issued	70,584	70,584	0
Proceeds of Refunding Bonds	0	5,665,000	5,665,000
Premium on Refunding Bonds Issued	155,145	155,145	0
Proceeds of Notes	4,250,000	4,250,000	0
Premium on Notes Issued	100,316	100,316	0
Payment to Refunded Bond Escrow Agent	0	(5,681,877)	(5,681,877)
Transfers In	0	58,500	58,500
Transfers Out	(390,088)	(390,088)	0
<i>Total Other Financing Sources (Uses)</i>	<u>6,420,957</u>	<u>6,462,580</u>	<u>41,623</u>
<i>Net Change in Fund Balance</i>	(1,259,004)	(1,047,168)	211,836
<i>Fund Balance Beginning of Year</i>	<u>1,612,708</u>	<u>1,612,708</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$353,704</u></u>	<u><u>\$565,540</u></u>	<u><u>\$211,836</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Buildings and Equipment Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Payments in Lieu of Taxes	\$835,046	\$522,157	(\$312,889)
Intergovernmental	0	21,500	21,500
Interest	45,315	153,343	108,028
Contributions and Donations	0	134	134
Other	500,575	1,150	(499,425)
<i>Total Revenues</i>	<u>1,380,936</u>	<u>698,284</u>	<u>(682,652)</u>
<b>Expenditures</b>			
Capital Outlay	9,066,537	6,146,582	2,919,955
Debt Service:			
Principal Retirement	305,000	305,000	0
Interest and Fiscal Charges	11,218	11,218	0
Issuance Costs	51,316	51,316	0
Total Debt Service	<u>367,534</u>	<u>367,534</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,434,071</u>	<u>6,514,116</u>	<u>2,919,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,053,135)</u>	<u>(5,815,832)</u>	<u>2,237,303</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	1,900,000	1,325,000	(575,000)
Proceeds of Notes	1,485,460	1,595,000	109,540
Advance Out	(65,358)	(65,358)	0
Transfers In	280,000	600,000	320,000
Transfers Out	(771,241)	(311,201)	460,040
<i>Total Other Financing Sources (Uses)</i>	<u>2,828,861</u>	<u>3,143,441</u>	<u>314,580</u>
<i>Net Change in Fund Balance</i>	<u>(5,224,274)</u>	<u>(2,672,391)</u>	<u>2,551,883</u>
<i>Fund Balance Beginning of Year</i>	12,781,292	12,781,292	0
Prior Year Encumbrances Appropriated	<u>406,596</u>	<u>406,596</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,963,614</u></u>	<u><u>\$10,515,497</u></u>	<u><u>\$2,551,883</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Capital Grants	\$125,622	\$0	(\$125,622)
Charges for Services	1,185,000	835,798	(349,202)
Fees, Licenses and Permits	36,000	67,614	31,614
Special Assessments	10,000	3,044	(6,956)
Interest	4,800	28,708	23,908
General Obligation Notes Issued	1,585,000	1,585,000	0
Premium on General Obligation Notes Issued	11,016	11,016	0
Other	11,276	10,726	(550)
<i>Total Revenues</i>	<u>2,968,714</u>	<u>2,541,906</u>	<u>(426,808)</u>
<b>Expenses</b>			
Materials and Supplies	59,758	59,758	0
Contractual Services	960,662	939,055	21,607
Capital Outlay	360,000	338,518	21,482
Other	6,800	4,459	2,341
Debt Service:			
Principal Retirement	1,848,107	1,848,107	0
Interest and Fiscal Charges	312,455	302,375	10,080
Issuance Costs	21,016	21,016	0
<i>Total Expenses</i>	<u>3,568,798</u>	<u>3,513,288</u>	<u>55,510</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(600,084)	(971,382)	(371,298)
Transfers In	721,461	1,065,088	343,627
<i>Net Change in Fund Equity</i>	121,377	93,706	(27,671)
<i>Fund Equity Beginning of Year</i>	2,135,972	2,135,972	0
Prior Year Encumbrances Appropriated	36,405	36,405	0
<i>Fund Equity End of Year</i>	<u>\$2,293,754</u>	<u>\$2,266,083</u>	<u>(\$27,671)</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Capital Grants	\$414,834	\$107,034	(\$307,800)
Charges for Services	29,475,377	30,657,842	1,182,465
Fees, Licenses and Permits	450,000	499,423	49,423
Special Assessments	200,000	248,158	48,158
Rentals	19,124	44,157	25,033
Interest	59,609	135,365	75,756
OPWC Loans Issued	852,699	850,026	(2,673)
General Obligation Notes Issued	8,765,000	8,615,000	(150,000)
Premium on General Obligation Notes Issued	59,874	59,874	0
Revenue Bonds Issued	180,800	180,800	0
Sale of Capital Assets	5,000	125,000	120,000
Other	25,500	264,966	239,466
<i>Total Revenues</i>	<u>40,507,817</u>	<u>41,787,645</u>	<u>1,279,828</u>
<b>Expenses</b>			
Personal Services	10,654,248	10,122,182	532,066
Materials and Supplies	1,671,711	1,454,312	217,399
Contractual Services	16,278,827	12,257,565	4,021,262
Capital Outlay	8,313,382	7,033,501	1,279,881
Other	425,796	349,858	75,938
Debt Service:			
Principal Retirement	5,656,743	5,651,743	5,000
Interest and Fiscal Charges	1,130,869	1,130,225	644
Issuance Costs	96,874	96,874	0
<i>Total Expenses</i>	<u>44,228,450</u>	<u>38,096,260</u>	<u>6,132,190</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(3,720,633)	3,691,385	7,412,018
Transfers Out	<u>(1,634,565)</u>	<u>(1,023,087)</u>	<u>611,478</u>
<i>Net Change in Fund Equity</i>	(5,355,198)	2,668,298	8,023,496
<i>Fund Equity Beginning of Year</i>	24,102,418	24,102,418	0
Prior Year Encumbrances Appropriated	<u>3,407,911</u>	<u>3,407,911</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$22,155,131</u>	<u>\$30,178,627</u>	<u>\$8,023,496</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, 2020*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$16,221,600	\$14,689,700	\$14,711,920	\$22,220
Charges for Services	880,800	880,800	833,974	(46,826)
Other	314,000	314,000	385,189	71,189
<i>Total Revenues</i>	<u>17,416,400</u>	<u>15,884,500</u>	<u>15,931,083</u>	<u>46,583</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	13,142,138	12,392,138	12,145,699	246,439
Materials and Supplies	176,670	167,070	101,422	65,648
Contractual Services	4,357,127	4,509,397	4,250,741	258,656
Capital Outlay	27,418	32,183	24,075	8,108
Other	165,827	166,901	166,901	0
<i>Total Expenditures</i>	<u>17,869,180</u>	<u>17,267,689</u>	<u>16,688,838</u>	<u>578,851</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(452,780)	(1,383,189)	(757,755)	625,434
<b>Other Financing Sources (Uses)</b>				
Transfers In	841,500	841,500	843,396	1,896
<i>Net Change in Fund Balance</i>	388,720	(541,689)	85,641	627,330
<i>Fund Balance Beginning of Year</i>	620,476	620,476	620,476	0
Prior Year Encumbrances Appropriated	145,915	145,915	145,915	0
<i>Fund Balance End of Year</i>	<u>\$1,155,111</u>	<u>\$224,702</u>	<u>\$852,032</u>	<u>\$627,330</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$11,099,558	\$12,314,251	\$1,214,693
Interest	0	114,747	114,747
Fees, Licenses and Permits	30,000	42,940	12,940
Fines and Forfeitures	100,000	74,267	(25,733)
Rentals and Royalties	0	49	49
Other	0	302,214	302,214
<i>Total Revenues</i>	<u>11,229,558</u>	<u>12,848,468</u>	<u>1,618,910</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Prosecutor			
Personal Services	130,991	127,676	3,315
Contractual Services	180	152	28
Total Prosecutor	<u>131,171</u>	<u>127,828</u>	<u>3,343</u>
Administration			
Personal Services	566,324	489,000	77,324
Materials and Supplies	13,646	13,646	0
Contractual Services	346,745	314,731	32,014
Capital Outlay	4,800	2,398	2,402
Total Administration	<u>931,515</u>	<u>819,775</u>	<u>111,740</u>
Roads			
Personal Services	6,492,275	5,951,802	540,473
Materials and Supplies	1,015,957	889,298	126,659
Contractual Services	397,191	291,291	105,900
Capital Outlay	2,358,037	2,132,856	225,181
Other	6,000	5,216	784
Total Roads	<u>10,269,460</u>	<u>9,270,463</u>	<u>998,997</u>
Traffic			
Materials and Supplies	95,938	95,938	0
Contractual Services	119,474	119,474	0
Total Traffic	<u>\$215,412</u>	<u>\$215,412</u>	<u>\$0</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering Permanent License Tax			
Materials and Supplies	\$979,576	\$780,337	\$199,239
Contractual Services	11,287	11,287	0
Capital Outlay	266,691	146,473	120,218
Total Engineering Permanent License Tax	1,257,554	938,097	319,457
Supplemental License Tax to Townships			
Other	449,558	449,558	0
<i>Total Public Works</i>	13,254,670	11,821,133	1,433,537
Debt Service			
Principal Retirement	418,195	311,597	106,598
Interest and Fiscal Charges	87,800	82,800	5,000
Total Debt Service	505,995	394,397	111,598
<i>Total Expenditures</i>	13,760,665	12,215,530	1,545,135
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,531,107)	632,938	3,164,045
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,227,706)	(1,112,832)	114,874
<i>Net Change in Fund Balance</i>	(3,758,813)	(479,894)	3,278,919
<i>Fund Balance Beginning of Year</i>	6,562,140	6,562,140	0
Prior Year Encumbrances Appropriated	424,393	424,393	0
<i>Fund Balance End of Year</i>	\$3,227,720	\$6,506,639	\$3,278,919

**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$0	\$2,274	\$2,274
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	2,274	2,274
<i>Fund Balance Beginning of Year</i>	149,037	149,037	0
<i>Fund Balance End of Year</i>	<u>\$149,037</u>	<u>\$151,311</u>	<u>\$2,274</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,941,249	\$3,992,050	\$50,801
Fees, Licenses and Permits	694,570	664,663	(29,907)
Contributions and Donations	2,800	850	(1,950)
Other	165,433	173,762	8,329
<i>Total Revenues</i>	<u>4,804,052</u>	<u>4,831,325</u>	<u>27,273</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	4,294,318	4,171,934	122,384
Materials and Supplies	20,486	13,098	7,388
Contractual Services	350,641	206,896	143,745
Capital Outlay	6,000	2,863	3,137
Other	888,532	880,505	8,027
<i>Total Expenditures</i>	<u>5,559,977</u>	<u>5,275,296</u>	<u>284,681</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(755,925)	(443,971)	311,954
<b>Other Financing Sources (Uses)</b>			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(255,925)	56,029	311,954
<i>Fund Balance Beginning of Year</i>	142,980	142,980	0
Prior Year Encumbrances Appropriated	161,466	161,466	0
<i>Fund Balance End of Year</i>	<u>\$48,521</u>	<u>\$360,475</u>	<u>\$311,954</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,500,000	\$2,542,108	\$42,108
Other	0	16,132	16,132
<i>Total Revenues</i>	<u>2,500,000</u>	<u>2,558,240</u>	<u>58,240</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,285,124	1,243,219	41,905
Materials and Supplies	38,500	34,053	4,447
Contractual Services	842,846	516,151	326,695
Capital Outlay	17,394	3,499	13,895
Other	66,065	66,065	0
<i>Total Expenditures</i>	<u>2,249,929</u>	<u>1,862,987</u>	<u>386,942</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	250,071	695,253	445,182
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	50,071	495,253	445,182
<i>Fund Balance Beginning of Year</i>	3,847,725	3,847,725	0
Prior Year Encumbrances Appropriated	20,018	20,018	0
<i>Fund Balance End of Year</i>	<u>\$3,917,814</u>	<u>\$4,362,996</u>	<u>\$445,182</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,000	\$0	(\$2,000)
Charges for Services	12,000	16,642	4,642
Fees, Licenses and Permits	616,000	575,790	(40,210)
Fines and Forfeitures	65,000	69,113	4,113
Rentals and Royalties	18,000	16,687	(1,313)
Contributions and Donations	1,000	1,382	382
Other	0	14,936	14,936
<i>Total Revenues</i>	<u>714,000</u>	<u>694,550</u>	<u>(19,450)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	609,225	593,915	15,310
Materials and Supplies	35,332	27,079	8,253
Contractual Supplies	83,100	79,263	3,837
Other	36,714	36,670	44
<i>Total Expenditures</i>	<u>764,371</u>	<u>736,927</u>	<u>27,444</u>
<i>Net Change in Fund Balance</i>	(50,371)	(42,377)	7,994
<i>Fund Balance Beginning of Year</i>	86,554	86,554	0
Prior Year Encumbrances Appropriated	<u>17,331</u>	<u>17,331</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,514</u></u>	<u><u>\$61,508</u></u>	<u><u>\$7,994</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$250,000	\$544,850	\$294,850
Charges for Services	550,000	32,450	(517,550)
Other	161,848	99,835	(62,013)
<i>Total Revenues</i>	<u>961,848</u>	<u>677,135</u>	<u>(284,713)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	744,062	730,541	13,521
Materials and Supplies	4,132	1,806	2,326
Contractual Services	282,032	137,354	144,678
Other	23,204	23,204	0
<i>Total Expenditures</i>	<u>1,053,430</u>	<u>892,905</u>	<u>160,525</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(91,582)	(215,770)	(124,188)
<b>Other Financing Sources (Uses)</b>			
Advances In	0	157,530	157,530
<i>Net Change in Fund Balance</i>	(91,582)	(58,240)	33,342
<i>Fund Balance Beginning of Year</i>	211,919	211,919	0
Prior Year Encumbrances Appropriated	41,863	41,863	0
<i>Fund Balance End of Year</i>	<u>\$162,200</u>	<u>\$195,542</u>	<u>\$33,342</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,309,465	\$2,466,597	\$157,132
Other	21,000	24,246	3,246
<i>Total Revenues</i>	<u>2,330,465</u>	<u>2,490,843</u>	<u>160,378</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	234,236	207,992	26,244
Contractual Supplies	7,767	7,767	0
Total Administration	<u>242,003</u>	<u>215,759</u>	<u>26,244</u>
Plant Implementation			
Personal Services	489,382	411,047	78,335
Materials and Supplies	16,950	13,577	3,373
Contractual Services	1,446,664	1,446,664	0
Capital Outlay	93,400	81,381	12,019
Other	33,807	29,915	3,892
Total Plant Implementation	<u>2,080,203</u>	<u>1,982,584</u>	<u>97,619</u>
<b>Health Department Enforcement</b>			
Contractual Services	<u>139,034</u>	<u>107,162</u>	<u>31,872</u>
<b>County Assistance</b>			
Contractual Services	<u>220,392</u>	<u>184,634</u>	<u>35,758</u>
<b>Well Testing</b>			
Contractual Services	<u>124,509</u>	<u>124,509</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,806,141</u>	<u>2,614,648</u>	<u>191,493</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(475,676)	(123,805)	351,871
<i>Fund Balance Beginning of Year</i>	1,222,159	1,222,159	0
Prior Year Encumbrances Appropriated	<u>252,322</u>	<u>252,322</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$998,805</u>	<u>\$1,350,676</u>	<u>\$351,871</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,686,967	\$5,948,341	\$2,261,374
Charges for Services	0	45	\$45
Intergovernmental	1,983,645	2,072,588	88,943
Other	110,000	69,603	(40,397)
<i>Total Revenues</i>	<u>5,780,612</u>	<u>8,090,577</u>	<u>2,309,965</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	923,203	851,765	71,438
Materials and Supplies	6,200	4,105	2,095
Contractual Services	6,427,895	4,789,262	1,638,633
Capital Outlay	5,000	484	4,516
Other	104,730	104,730	0
<i>Total Expenditures</i>	<u>7,467,028</u>	<u>5,750,346</u>	<u>1,716,682</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,686,416)	2,340,231	4,026,647
<b>Other Financing Sources (Uses)</b>			
Transfers In	125,129	62,564	(62,565)
<i>Net Change in Fund Balance</i>	(1,561,287)	2,402,795	3,964,082
<i>Fund Balance Beginning of Year</i>	<u>7,457,269</u>	<u>7,457,269</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,895,982</u></u>	<u><u>\$9,860,064</u></u>	<u><u>\$3,964,082</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Act Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$13,841,284	\$13,841,283	(\$1)
<b>Expenditures</b>			
Current:			
General Government:			
Commissioners			
Personal Services	1,846,192	1,449,156	397,036
Materials and Supplies	352,097	278,927	73,170
Contractual Services	8,523,629	8,523,629	0
Other	436,349	436,349	0
Total Commissioners	11,158,267	10,688,061	470,206
Emergency Management			
Personal Services	10,027	10,027	0
Capital Outlay	50,498	50,498	0
Total Emergency Management	60,525	60,525	0
Facilities Management			
Personal Services	173,301	138,110	35,191
Contractual Services	315,677	90,103	225,574
Total Facilities Management	488,978	228,213	260,765
Data Processing			
Contractual Services	61,500	42,636	18,864
Capital Outlay	890,505	793,249	97,256
Total Data Processing	952,005	835,885	116,120
<i>Total General Government</i>	12,659,775	11,812,684	847,091
Human Services:			
Jobs and Family Service			
Materials and Supplies	25,280	24,026	1,254
Contractual Services	720	720	0
Capital Outlay	345,509	345,509	0
Total Jobs and Family Service	371,509	370,255	1,254
Veteran Services			
Contractual Services	255,000	249,212	5,788
<i>Total Human Services</i>	626,509	619,467	7,042

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Act Fund (continued)*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health:			
Developmental Disabilities			
Materials and Supplies	300,000	282,125	17,875
Mental Health and Recovery			
Materials and Supplies	689	289	400
Contractual Services	254,311	241,937	12,374
Total Mental Health and Recovery	255,000	242,226	12,774
<i>Total Health</i>	555,000	524,351	30,649
<i>Total Expenditures</i>	13,841,284	12,956,502	884,782
<i>Net Change in Fund Balance</i>	0	884,781	884,781
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$884,781	\$884,781

**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$89,354	\$89,354
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	89,354	89,354
<i>Fund Balance Beginning of Year</i>	88,951	88,951	0
<i>Fund Balance End of Year</i>	<u>\$88,951</u>	<u>\$178,305</u>	<u>\$89,354</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$64,300	\$56,968	(\$7,332)
<b>Expenditures</b>			
Current:			
Public Safety:			
Contractual Services	37,250	3,335	33,915
<i>Net Change in Fund Balance</i>	27,050	53,633	26,583
<i>Fund Balance Beginning of Year</i>	640,316	640,316	0
<i>Fund Balance End of Year</i>	<u>\$667,366</u>	<u>\$693,949</u>	<u>\$26,583</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$100,000	\$116,857	\$16,857
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	23,748	13,173	10,575
Contractual Services	59,950	54,574	5,376
Capital Outlay	52,224	45,556	6,668
<i>Total Expenditures</i>	135,922	113,303	22,619
<i>Net Change in Fund Balance</i>	(35,922)	3,554	39,476
<i>Fund Balance Beginning of Year</i>	456,914	456,914	0
Prior Year Encumbrances Appropriated	2,853	2,853	0
<i>Fund Balance End of Year</i>	\$423,845	\$463,321	\$39,476



**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$29,607	\$29,607
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Marriage and Divorce License Fees			
Other	0	28,723	(28,723)
<i>Net Change in Fund Balance</i>	0	884	884
<i>Fund Balance Beginning of Year</i>	18,305	18,305	0
<i>Fund Balance End of Year</i>	<u>\$18,305</u>	<u>\$19,189</u>	<u>\$884</u>

Due to GASB Statement No. 84, the marriage and divorce license fund is reported as Special Revenue, however, does not need a budget to be adopted.

**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$500,000	\$515,724	\$15,724
Special Assessments	285,000	289,998	4,998
Other	0	16,449	16,449
<i>Total Revenues</i>	<u>785,000</u>	<u>822,171</u>	<u>37,171</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	112,740	102,921	9,819
Materials and Supplies	3,200	1,472	1,728
Contractual Services	1,465,424	675,375	790,049
Capital Outlay	572,210	572,210	0
Other	44,733	38,209	6,524
<i>Total Expenditures</i>	<u>2,198,307</u>	<u>1,390,187</u>	<u>808,120</u>
<i>Net Change in Fund Balance</i>	(1,413,307)	(568,016)	845,291
<i>Fund Balance Beginning of Year</i>	1,217,614	1,217,614	0
Prior Year Encumbrances Appropriated	<u>338,225</u>	<u>338,225</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$142,532</u></u>	<u><u>\$987,823</u></u>	<u><u>\$845,291</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$131,303	\$149,632	\$18,329
Fines and Forfeitures	63,697	63,697	0
Other	0	1,259	1,259
<i>Total Revenues</i>	<u>195,000</u>	<u>214,588</u>	<u>19,588</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	128,582	114,714	13,868
Materials and Supplies	14,800	5,541	9,259
Contractual Services	35,347	24,073	11,274
Capital Outlay	8,574	7,774	800
<i>Total Expenditures</i>	<u>187,303</u>	<u>152,102</u>	<u>35,201</u>
<i>Net Change in Fund Balance</i>	7,697	62,486	54,789
<i>Fund Balance Beginning of Year</i>	2,226,851	2,226,851	0
Prior Year Encumbrances Appropriated	435	435	0
<i>Fund Balance End of Year</i>	<u><u>\$2,234,983</u></u>	<u><u>\$2,289,772</u></u>	<u><u>\$54,789</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$782,550	\$720,690	(\$61,860)
Fines and Forfeitures	20,600	33,480	12,880
Other	0	2,070	2,070
<i>Total Revenues</i>	<u>803,150</u>	<u>756,240</u>	<u>(46,910)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	258,349	215,786	42,563
Materials and Supplies	96,498	51,289	45,209
Contractual Services	867,519	744,152	123,367
Capital Outlay	140,602	93,378	47,224
<i>Total Expenditures</i>	<u>1,362,968</u>	<u>1,104,605</u>	<u>258,363</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(559,818)</u>	<u>(348,365)</u>	<u>211,453</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	60,000	60,000
Transfers Out	(20,000)	(16,000)	4,000
<i>Total Other Financing Sources (Uses)</i>	<u>(20,000)</u>	<u>44,000</u>	<u>64,000</u>
<i>Net Change in Fund Balance</i>	(579,818)	(304,365)	275,453
<i>Fund Balance Beginning of Year</i>	3,463,924	3,463,924	0
Prior Year Encumbrances Appropriated	83,395	83,395	0
<i>Fund Balance End of Year</i>	<u><u>\$2,967,501</u></u>	<u><u>\$3,242,954</u></u>	<u><u>\$275,453</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, 2020*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$16,670,213	\$13,907,733	(\$2,762,480)
Interest	2,555	3,003	448
Fees, Licenses and Permits	11,354	10,566	(788)
Charges for Services	88,511	107,659	19,148
Other	43,316	78,401	35,085
<i>Total Revenues</i>	<u>16,815,949</u>	<u>14,107,362</u>	<u>(2,708,587)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	822,624	720,740	101,884
Materials and Supplies	11,173	8,848	2,325
Contractual Services	4,683,566	4,267,545	416,021
Capital Outlay	209,509	135,853	73,656
Other	90,202	90,202	0
Total Commissioners	<u>5,817,074</u>	<u>5,223,188</u>	<u>593,886</u>
Prosecutor			
Personal Services	353,196	350,514	2,682
Materials and Supplies	2,294	2,122	172
Contractual Services	6,034	455	5,579
Capital Outlay	286	286	0
Other	12	12	0
Total Prosecutor	<u>361,822</u>	<u>353,389</u>	<u>8,433</u>
Data Processing			
Capital Outlay	47,447	47,418	29
Board of Elections			
Personal Services	315,131	313,919	1,212
Materials and Supplies	123,273	108,143	15,130
Contractual Services	145,357	145,357	0
Capital Outlay	469,479	469,479	0
Total Board of Elections	<u>1,053,240</u>	<u>1,036,898</u>	<u>16,342</u>
<i>Total Legislative and Executive</i>	<u>\$7,279,583</u>	<u>\$6,660,893</u>	<u>\$618,690</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, 2020*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Judicial:</b>			
Juvenile Justice Court			
Personal Services	\$2,196,862	\$2,052,186	\$144,676
Materials and Supplies	159,584	4,875	154,709
Contractual Supplies	239,773	215,008	24,765
Capital Outlay	37,282	37,282	0
Other	7,446	7,446	0
<b>Total Juvenile Justice Court</b>	<b>2,640,947</b>	<b>2,316,797</b>	<b>324,150</b>
Domestic Relations Court			
Personal Services	\$58,322	\$55,098	\$3,224
Materials and Supplies	600	478	122
Contractual Supplies	5,078	2,738	2,340
Capital Outlay	16,347	16,347	0
Other	7,127	3,707	3,420
<b>Total Domestic Relations Court</b>	<b>87,474</b>	<b>78,368</b>	<b>9,106</b>
Common Pleas Court			
Capital Outlay	31,734	30,871	863
Probate Court			
Capital Outlay	11,340	11,340	0
<b>Total Judicial</b>	<b>2,771,495</b>	<b>2,437,376</b>	<b>334,119</b>
<b>Total General Government</b>	<b>10,051,078</b>	<b>9,098,269</b>	<b>952,809</b>
Public Service			
Sheriff Grants			
Personal Services	600,217	467,659	132,558
Materials and Supplies	84,071	40,909	43,162
Contractual Services	494,361	493,976	385
Capital Outlay	46,066	46,066	0
Other	15,781	9,950	5,831
<b>Total Public Safety</b>	<b>1,240,496</b>	<b>1,058,560</b>	<b>181,936</b>

(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, 2020*

	Final	Actual	Variance with Final Budget Positive (Negative)
Public Health & Welfare			
Solid Waste Grants			
Materials and Supplies	\$10,758	\$10,683	\$75
Contractual Services	5,402	652	4,750
Total Solid Waste Grants	16,160	11,335	4,825
MCBDD Grants			
Personal Services	44,842	43,545	1,297
Materials and Supplies	43,502	6,140	37,362
Capital Outlay	42,563	21,824	20,739
Total MCBDD Grants	130,907	71,509	59,398
Mental Health & Recovery Board			
Contractual Services	6,979,666	4,203,702	2,775,964
<i>Total Health</i>	7,126,733	4,286,546	2,840,187
<i>Total Expenditures</i>	18,418,307	14,443,375	3,974,932
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(1,602,358)	(336,013)	1,266,345
<b>Other Financing Sources (Uses)</b>			
Advances In	0	626,747	626,747
Advances Out	(650,362)	(650,354)	8
Transfers In	310,911	407,625	96,714
Transfers Out	(94,536)	(122,564)	(28,028)
<i>Total Other Financing Sources (Uses)</i>	(433,987)	261,454	695,441
<i>Net Change in Fund Balance</i>	(2,036,345)	(74,559)	1,961,786
<i>Fund Balance Beginning of Year</i>	2,273,920	2,273,920	0
Prior Year Encumbrances Appropriated	129,849	129,849	0
<i>Fund Balance End of Year</i>	\$367,424	\$2,329,210	\$1,961,786



**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$3,000	\$0	(\$3,000)
Fines and Forfeitures	380,000	366,691	(13,309)
Charges for Services	2,000	1,305	(695)
Intergovernmental	0	4,572	4,572
Contributions and Donations	0	141	141
Other	0	1,628	1,628
<i>Total Revenues</i>	<u>385,000</u>	<u>374,337</u>	<u>(10,663)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	149,229	144,901	4,328
Materials and Supplies	1,100	235	865
Contractual Services	344,358	265,399	78,959
Capital Outlay	4,938	0	4,938
<i>Total Expenditures</i>	<u>499,625</u>	<u>410,535</u>	<u>89,090</u>
<i>Net Change in Fund Balance</i>	(114,625)	(36,198)	78,427
<i>Fund Balance Beginning of Year</i>	502,722	502,722	0
Prior Year Encumbrances Appropriated	<u>17,316</u>	<u>17,316</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$405,413</u></u>	<u><u>\$483,840</u></u>	<u><u>\$78,427</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$3,760	\$3,760
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	392,978	379,652	13,326
Materials and Supplies	3,000	1,509	1,491
Contractual Services	55,680	52,204	3,476
Capital Outlay	45,000	15,269	29,731
<i>Total Expenditures</i>	496,658	448,634	48,024
<i>Excess of Revenues Over (Under) Expenditures</i>	(496,658)	(444,874)	51,784
<b>Other Financing Sources (Uses)</b>			
Transfers In	550,000	550,000	0
<i>Net Change in Fund Balance</i>	53,342	105,126	51,784
<i>Fund Balance Beginning of Year</i>	199,124	199,124	0
Prior Year Encumbrances Appropriated	1,181	1,181	0
<i>Fund Balance End of Year</i>	\$253,647	\$305,431	\$51,784

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Health Facility Improvements Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$205,000	\$182,496	(\$22,504)
<b>Expenditures</b>			
Current:			
Health:			
Board of Health Facility			
Capital Outlay	1,195,000	1,172,495	22,505
Debt Service:			
Issuance Costs	5,000	5,000	0
<i>Total Expenditures</i>	1,200,000	1,177,495	22,505
<i>Excess of Revenues Over (Under) Expenditures</i>	(995,000)	(994,999)	1
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	995,000	995,000	0
<i>Net Change in Fund Balance</i>	0	1	1
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$1	\$1

**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Hotel/Lodging Tax	\$360,000	\$347,989	(\$12,011)
Fees, Licenses and Permits	66,800	61,051	(5,749)
Other	0	8,867	8,867
<i>Total Revenues</i>	<u>426,800</u>	<u>417,907</u>	<u>(8,893)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	167,902	167,585	317
Materials and Supplies	11,000	5,567	5,433
Contractual Services	421,030	309,092	111,938
Capital Outlay	3,500	1,116	2,384
Other	30,003	7,515	22,488
<i>Total Expenditures</i>	<u>633,435</u>	<u>490,875</u>	<u>142,560</u>
<i>Net Change in Fund Balance</i>	(206,635)	(72,968)	133,667
<i>Fund Balance Beginning of Year</i>	579,081	579,081	0
Prior Year Encumbrances Appropriated	<u>115,311</u>	<u>115,311</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$487,757</u></u>	<u><u>\$621,424</u></u>	<u><u>\$133,667</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Hotel/Lodging Tax	\$0	\$811,973	\$811,973
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Hotel/Lodging Tax			
Other	0	838,117	(838,117)
<i>Net Change in Fund Balance</i>	0	(26,144)	(26,144)
<i>Fund Balance Beginning of Year</i>	101,221	101,221	0
<i>Fund Balance End of Year</i>	<u>\$101,221</u>	<u>\$75,077</u>	<u>(\$26,144)</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$4,029,181	\$4,070,207	\$41,026
Intergovernmental	150,000	152,059	2,059
<i>Total Revenues</i>	<u>4,179,181</u>	<u>4,222,266</u>	<u>43,085</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Senior Citizen Services			
Materials and Supplies	50,000	12,500	37,500
Contractual Services	4,392,963	4,034,087	358,876
Other	70,000	67,838	2,162
<i>Total Expenditures</i>	<u>4,512,963</u>	<u>4,114,425</u>	<u>398,538</u>
<i>Net Change in Fund Balance</i>	(333,782)	107,841	441,623
<i>Fund Balance Beginning of Year</i>	160,150	160,150	0
Prior Year Encumbrances Appropriated	<u>266,888</u>	<u>266,888</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$93,256</u></u>	<u><u>\$534,879</u></u>	<u><u>\$441,623</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$235,000	\$304,484	\$69,484
Other	0	896	\$896
<i>Total Revenues</i>	<u>235,000</u>	<u>305,380</u>	<u>70,380</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	113,578	109,296	4,282
Contractual Services	135,422	110,892	24,530
<i>Total Expenditures</i>	<u>249,000</u>	<u>220,188</u>	<u>28,812</u>
<i>Net Change in Fund Balance</i>	(14,000)	85,192	99,192
<i>Fund Balance Beginning of Year</i>	<u>14,741</u>	<u>14,741</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$741</u></u>	<u><u>\$99,933</u></u>	<u><u>\$99,192</u></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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	31,463	31,463	0
<i>Fund Balance End of Year</i>	<u>\$31,463</u>	<u>\$31,463</u>	<u>\$0</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,168,192	\$1,169,028	\$836
Other	9,760	9,760	0
<i>Total Revenues</i>	<u>1,177,952</u>	<u>1,178,788</u>	<u>836</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,122,634	1,109,122	13,512
Contractual Services	31,934	16,478	15,456
<i>Total Expenditures</i>	<u>1,154,568</u>	<u>1,125,600</u>	<u>28,968</u>
<i>Net Change in Fund Balance</i>	23,384	53,188	29,804
<i>Fund Balance Beginning of Year</i>	<u>29,743</u>	<u>29,743</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,127</u></u>	<u><u>\$82,931</u></u>	<u><u>\$29,804</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$253	\$253
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	26,412	21,313	5,099
<i>Net Change in Fund Balance</i>	(26,412)	(21,060)	5,352
<i>Fund Balance Beginning of Year</i>	26,722	26,722	0
<i>Fund Balance End of Year</i>	\$310	\$5,662	\$5,352

**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$20,201	\$15,975	(\$4,226)
Other	582	582	0
<i>Total Revenues</i>	<u>20,783</u>	<u>16,557</u>	<u>(4,226)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	33,752	26,307	7,445
Contractual Services	1,247	1,167	80
<i>Total Expenditures</i>	<u>34,999</u>	<u>27,474</u>	<u>7,525</u>
<i>Net Change in Fund Balance</i>	(14,216)	(10,917)	3,299
<i>Fund Balance Beginning of Year</i>	<u>14,216</u>	<u>14,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,299</u>	<u>\$3,299</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$25,000	\$23,816	(\$1,184)
Other	1,000	4,233	3,233
<i>Total Revenues</i>	<u>26,000</u>	<u>28,049</u>	<u>2,049</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	330	0	330
Materials and Supplies	19,710	8,948	10,762
Contractual Services	76,673	42,806	33,867
Capital Outlay	147,468	143,823	3,645
Other	7,000	5,760	1,240
<i>Total Expenditures</i>	<u>251,181</u>	<u>201,337</u>	<u>49,844</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(225,181)	(173,288)	51,893
<b>Other Financing Sources (Uses)</b>			
Transfers In	50,000	47,882	(2,118)
<i>Net Change in Fund Balance</i>	(175,181)	(125,406)	49,775
<i>Fund Balance Beginning of Year</i>	168,189	168,189	0
Prior Year Encumbrances Appropriated	11,683	11,683	0
<i>Fund Balance End of Year</i>	<u>\$4,691</u>	<u>\$54,466</u>	<u>\$49,775</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,500,000	\$1,401,135	(\$98,865)
Other	0	9,474	9,474
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,410,609</u>	<u>(89,391)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,125,583	1,018,311	107,272
Materials and Supplies	22,090	11,817	10,273
Contractual Services	123,372	108,461	14,911
Capital Outlay	5,000	4,969	31
Other	1,233	670	563
Total Title Administration	<u>1,277,278</u>	<u>1,144,228</u>	<u>133,050</u>
Security Deposits			
Personal Services	97,444	94,358	3,086
Contractual Services	1,218	1,218	0
Total Security Deposits	<u>98,662</u>	<u>95,576</u>	<u>3,086</u>
<i>Total Expenditures</i>	<u>1,375,940</u>	<u>1,239,804</u>	<u>136,136</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	124,060	170,805	46,745
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(500,000)</u>	0	<u>500,000</u>
<i>Net Change in Fund Balance</i>	(375,940)	170,805	546,745
<i>Fund Balance Beginning of Year</i>	1,440,337	1,440,337	0
Prior Year Encumbrances Appropriated	<u>5,850</u>	<u>5,850</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,070,247</u>	<u>\$1,616,992</u>	<u>\$546,745</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$96,500	\$145,651	\$49,151
Other	0	7	7
<i>Total Revenues</i>	<u>96,500</u>	<u>145,658</u>	<u>49,158</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	8,024	5,824	2,200
Contractual Services	49,050	41,852	7,198
Capital Outlay	1,750	1,750	0
<i>Total Expenditures</i>	<u>58,824</u>	<u>49,426</u>	<u>9,398</u>
<i>Net Change in Fund Balance</i>	37,676	96,232	58,556
<i>Fund Balance Beginning of Year</i>	45,984	45,984	0
Prior Year Encumbrances Appropriated	6,425	6,425	0
<i>Fund Balance End of Year</i>	<u><u>\$90,085</u></u>	<u><u>\$148,641</u></u>	<u><u>\$58,556</u></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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$205,000	\$201,614	(\$3,386)
Other	0	1,969	1,969
<i>Total Revenues</i>	<u>205,000</u>	<u>203,583</u>	<u>(1,417)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	204,620	202,961	1,659
Contractual Services	228	228	0
<i>Total Expenditures</i>	<u>204,848</u>	<u>203,189</u>	<u>1,659</u>
<i>Net Change in Fund Balance</i>	152	394	242
<i>Fund Balance Beginning of Year</i>	<u>2,295</u>	<u>2,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,447</u></u>	<u><u>\$2,689</u></u>	<u><u>\$242</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$32,069	\$30,141	(\$1,928)
Contributions and Donations	2,200	3,275	1,075
Other	116	1,122	1,006
<i>Total Revenues</i>	<u>34,385</u>	<u>34,538</u>	<u>153</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	89,433	73,090	16,343
Materials and Supplies	1,396	1,118	278
Contractual Services	6,027	5,860	167
Capital Outlay	7,244	7,234	10
Other	252,883	242,477	10,406
<i>Total Expenditures</i>	<u>356,983</u>	<u>329,779</u>	<u>27,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(322,598)	(295,241)	27,357
<b>Other Financing Sources (Uses)</b>			
Transfers In	192,080	592,080	400,000
<i>Net Change in Fund Balance</i>	(130,518)	296,839	427,357
<i>Fund Balance Beginning of Year</i>	74,017	74,017	0
Prior Year Encumbrances Appropriated	90,000	90,000	0
<i>Fund Balance End of Year</i>	<u>\$33,499</u>	<u>\$460,856</u>	<u>\$427,357</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$14,514,159	\$5,842,017	(\$8,672,142)
Interest	602	36,606	36,004
<i>Total Revenues</i>	14,514,761	5,878,623	(8,636,138)
<b>Expenditures</b>			
Capital Outlay	14,982,495	9,266,228	5,716,267
<i>Excess of Revenues Over (Under) Expenditures</i>	(467,734)	(3,387,605)	(2,919,871)
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,764,919	1,383,561	(381,358)
Transfers Out	0	(10,553)	(10,553)
<i>Total Other Financing Sources (Uses)</i>	1,764,919	1,373,008	(391,911)
<i>Net Change in Fund Balance</i>	1,297,185	(2,014,597)	(3,311,782)
<i>Fund Deficit Beginning of Year</i>	535,884	535,884	0
Prior Year Encumbrances Appropriated	1,853,130	1,853,130	0
<i>Fund Balance End of Year</i>	<u>\$3,686,199</u>	<u>\$374,417</u>	<u>(\$3,311,782)</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$487,869	\$343,257	(\$144,612)
<b>Expenses</b>			
Materials and Supplies	491,450	361,052	130,398
Contractual Services	9,060	6,549	2,511
Other	20,000	16,528	3,472
<i>Total Expenses</i>	520,510	384,129	136,381
<i>Net Change in Fund Equity</i>	(32,641)	(40,872)	(8,231)
<i>Fund Equity Beginning of Year</i>	3,506	3,506	0
Prior Year Encumbrances Appropriated	74,754	74,754	0
<i>Fund Equity End of Year</i>	\$45,619	\$37,388	(\$8,231)

**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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$920,000	\$1,381,863	\$461,863
Other	80,000	114,939	34,939
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,496,802</u>	<u>496,802</u>
<b>Expenses</b>			
Personal Services	119,140	109,482	9,658
Contractual Services	1,608,379	1,257,205	351,174
Claims	632,101	632,101	0
<i>Total Expenses</i>	<u>2,359,620</u>	<u>1,998,788</u>	<u>360,832</u>
<i>Net Change in Fund Equity</i>	(1,359,620)	(501,986)	857,634
<i>Fund Equity Beginning of Year</i>	3,859,278	3,859,278	0
Prior Year Encumbrances Appropriated	<u>3,796</u>	<u>3,796</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,503,454</u></u>	<u><u>\$3,361,088</u></u>	<u><u>\$857,634</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$38,147	\$38,147	\$0
Charges for Services	25,700,000	24,965,695	(734,305)
Property Taxes	271,992	271,992	0
Other	0	859	859
<i>Total Revenues</i>	<u>26,010,139</u>	<u>25,276,693</u>	<u>(733,446)</u>
<b>Expenses</b>			
Personal Services	98,567	98,567	0
Contractual Services	7,573,817	2,481,193	5,092,624
Claims	20,327,616	20,327,616	0
Debt Service:			
Principal Retirement	230,000	230,000	0
Interest and Fiscal Charges	80,139	80,139	0
<i>Total Expenses</i>	<u>28,310,139</u>	<u>23,217,515</u>	<u>5,092,624</u>
<i>Net Change in Fund Equity</i>	(2,300,000)	2,059,178	4,359,178
<i>Fund Equity Beginning of Year</i>	10,862,416	10,862,416	0
Prior Year Encumbrances Appropriated	447	447	0
<i>Fund Equity End of Year</i>	<u>\$8,562,863</u>	<u>\$12,922,041</u>	<u>\$4,359,178</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$543,519	\$513,309	(\$30,210)
Other	0	7,509	7,509
<i>Total Revenues</i>	543,519	520,818	(22,701)
<b>Expenses</b>			
Contractual Services	532,600	519,101	13,499
<i>Excess of Revenues Over (Under) Expenditures</i>	10,919	1,717	(9,202)
<b>Other Financing Sources</b>			
Advances Out	(4,127)	(4,127)	0
<i>Net Change in Fund Equity</i>	6,792	(2,410)	(9,202)
<i>Fund Deficit Beginning of Year</i>	(13,221)	(13,221)	0
Prior Year Encumbrances Appropriated	13,221	13,221	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$6,792</u>	<u>(\$2,410)</u>	<u>(\$9,202)</u>

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# Statistical Section



Beaver Township Fire and Rescue  
**Beaver Township Fire and Rescue**





## Statistical Section

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

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S37</i></b>
These schedules contain information to help the reader assess the County's most significant local revenue sources, sales tax and property taxes.	
<b><i>Debt Capacity</i></b> .....	<b><i>S38 – S47</i></b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S48 – S50</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S51 – S56</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

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

	2020	2019	2018	2017
Governmental Activities				
Net Investment in Capital Assets	\$106,214,639	\$107,037,497	\$102,921,806	\$102,337,821
Restricted:				
Capital Projects	13,124,410	10,174,002	8,027,790	11,395,939
Debt Service	456,998	1,010,449	461,813	0
Public Safety	17,751,206	14,844,858	13,238,257	12,473,377
Public Works	11,129,182	12,036,487	9,916,793	8,918,979
Health Services	49,789,758	45,536,907	43,875,308	43,350,170
Human Services	16,609,893	14,468,969	13,490,901	12,776,302
General Government	20,352,088	21,332,575	19,589,796	20,446,744
Unclaimed Monies	1,419,624	1,234,808	545,910	522,751
Unrestricted (Deficit)	<u>(127,869,211)</u>	<u>(125,345,712)</u>	<u>(108,806,275)</u>	<u>(102,079,674)</u>
<i>Total Governmental Activities Net Position</i>	<u>108,978,587</u>	<u>102,330,840</u>	<u>103,262,099</u>	<u>110,142,409</u>
Business Type - Activities				
Net Investment in Capital Assets	55,842,743	60,568,564	61,129,538	61,899,721
Restricted:				
Debt Service	11,456,435	11,511,947	11,372,802	10,995,730
Unrestricted	<u>4,548,409</u>	<u>(2,323,088)</u>	<u>3,575,793</u>	<u>2,100,477</u>
<i>Total Business-Type Activities Net Position</i>	<u>71,847,587</u>	<u>69,757,423</u>	<u>76,078,133</u>	<u>74,995,928</u>
Primary Government				
Net Investment in Capital Assets	162,057,382	167,606,061	164,051,344	164,237,542
Restricted	142,089,594	132,151,002	120,519,370	120,879,992
Unrestricted (Deficit)	<u>(123,320,802)</u>	<u>(127,668,800)</u>	<u>(105,230,482)</u>	<u>(99,979,197)</u>
<i>Total Primary Government Net Position</i>	<u>\$180,826,174</u>	<u>\$172,088,263</u>	<u>\$179,340,232</u>	<u>\$185,138,337</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.

Note: The County reported the impact of GASB Statement No. 83 beginning in 2019.

2016	2015	2014	2013(1)	2012(1)	2011
\$101,977,095	\$104,880,283	\$102,647,200	\$100,693,379	\$102,251,744	\$105,436,457
10,836,930	12,761,249	15,223,440	16,482,068	15,988,064	21,405,318
0	0	0	0	0	0
7,961,489	8,579,315	2,316,308	2,031,458	1,542,631	3,116,336
8,818,505	6,933,355	7,337,863	7,376,307	6,278,575	6,913,979
41,709,134	40,009,775	36,791,140	34,303,503	34,592,025	30,666,928
10,767,496	7,572,604	6,589,182	6,742,989	7,067,963	7,613,780
19,481,780	18,828,696	15,260,442	17,137,100	15,257,143	19,603,535
453,252	564,542	421,086	450,507	0	0
(46,793,739)	(49,417,148)	(45,917,743)	11,230,770	11,760,418	6,643,075
<u>155,211,942</u>	<u>150,712,671</u>	<u>140,668,918</u>	<u>196,448,081</u>	<u>194,738,563</u>	<u>201,399,408</u>
60,831,136	59,124,842	60,998,456	55,414,313	53,320,745	50,114,060
10,824,964	10,532,612	11,741,157	11,384,862	11,877,870	14,872,863
<u>7,503,256</u>	<u>10,020,817</u>	<u>7,323,762</u>	<u>15,724,414</u>	<u>17,062,549</u>	<u>17,300,292</u>
<u>79,159,356</u>	<u>79,678,271</u>	<u>80,063,375</u>	<u>82,523,589</u>	<u>82,261,164</u>	<u>82,287,215</u>
162,808,231	164,005,125	163,645,656	156,107,692	155,572,489	155,550,517
110,853,550	105,782,148	95,680,618	95,908,794	92,604,271	104,192,739
<u>(39,290,483)</u>	<u>(39,396,331)</u>	<u>(38,593,981)</u>	<u>26,955,184</u>	<u>28,822,967</u>	<u>23,943,367</u>
<u>\$234,371,298</u>	<u>\$230,390,942</u>	<u>\$220,732,293</u>	<u>\$278,971,670</u>	<u>\$276,999,727</u>	<u>\$283,686,623</u>

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

	2020	2019	2018	2017
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$7,630,577	\$7,548,045	\$7,004,603	\$6,957,096
Judicial	6,359,879	6,663,365	7,279,352	7,411,969
Public Safety	5,731,373	3,472,746	3,442,226	2,786,469
Public Works	115,557	136,331	134,257	148,291
Health	3,973,503	4,422,467	4,260,875	3,903,409
Human Services	2,014,160	2,101,431	2,009,219	1,938,733
<b>Total Charges for Services and Assessments</b>	<b>25,825,049</b>	<b>24,344,385</b>	<b>24,130,532</b>	<b>23,145,967</b>
Operating Grants and Contributions	78,834,843	73,827,047	62,552,851	68,592,436
Capital Grants	5,578,035	7,207,788	2,053,371	4,275,718
<i>Total Governmental Activities Program Revenue</i>	<i>110,237,927</i>	<i>105,379,220</i>	<i>88,736,754</i>	<i>96,014,121</i>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	904,259	883,791	842,419	838,288
Mahoning County Sewer	32,257,694	28,275,395	27,539,325	26,191,896
<b>Total Charges for Services and Assessments</b>	<b>33,161,953</b>	<b>29,159,186</b>	<b>28,381,744</b>	<b>27,030,184</b>
Capital Grants and Contributions	8,863	703,310	422,706	843,234
<i>Total Business-Type Activities Program Revenue</i>	<i>33,170,816</i>	<i>29,862,496</i>	<i>28,804,450</i>	<i>27,873,418</i>
<i>Total Primary Government Program Revenues</i>	<i>\$143,408,743</i>	<i>\$135,241,716</i>	<i>\$117,541,204</i>	<i>\$123,887,539</i>

2016	2015	2014	2013	2012	2011
\$7,142,290	\$7,177,799	\$6,738,883	\$6,767,123	\$5,942,694	\$6,138,992
7,398,544	7,021,990	5,568,575	5,662,224	5,496,605	5,738,234
2,878,129	3,925,795	5,852,721	5,870,710	5,154,194	4,527,870
204,052	201,515	402,778	213,278	159,737	170,932
4,034,424	4,425,387	4,798,664	4,498,260	4,695,655	4,787,038
2,031,879	1,894,829	1,884,021	1,883,573	1,765,741	1,934,935
23,689,318	24,647,315	25,245,642	24,895,168	23,214,626	23,298,001
65,366,347	65,156,016	62,141,088	61,410,982	72,408,390	78,695,348
2,639,816	4,985,488	4,177,023	2,505,708	6,399,688	5,260,990
91,695,481	94,788,819	91,563,753	88,811,858	102,022,704	107,254,339
790,407	681,419	628,692	525,149	472,744	433,795
24,896,477	23,576,438	22,819,113	20,608,295	20,611,234	21,132,254
25,686,884	24,257,857	23,447,805	21,133,444	21,083,978	21,566,049
1,006,059	1,326,036	816,222	933,776	1,021,992	1,722,636
26,692,943	25,583,893	24,264,027	22,067,220	22,105,970	23,288,685
\$118,388,424	\$120,372,712	\$115,827,780	\$110,879,078	\$124,128,674	\$130,543,024

(continued)

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

	2020	2019	2018	2017
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$40,457,275	\$29,135,521	\$26,663,721	\$26,144,160
Judicial	24,664,700	27,394,088	26,180,753	25,867,202
Public Safety	39,983,325	42,481,165	37,253,625	38,448,697
Public Works	16,348,618	14,894,599	14,824,344	13,985,860
Health	38,709,716	41,465,227	39,762,049	39,310,148
Human Services	48,978,217	52,169,987	45,823,401	45,416,756
Interest and Fiscal Charges	1,388,119	1,422,493	1,502,582	1,462,654
<i>Total Governmental Activities Expenses</i>	<u>210,529,970</u>	<u>208,963,080</u>	<u>192,010,475</u>	<u>190,635,477</u>
Business-Type Activities:				
Mahoning County Water	2,057,402	1,686,037	1,718,843	1,484,665
Mahoning County Sewer	29,550,719	28,921,978	28,182,735	27,230,508
<i>Total Business-Type Activities Expenses</i>	<u>31,608,121</u>	<u>30,608,015</u>	<u>29,901,578</u>	<u>28,715,173</u>
<i>Total Primary Government Program Expenses</i>	<u>242,138,091</u>	<u>239,571,095</u>	<u>221,912,053</u>	<u>219,350,650</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(100,292,043)	(103,583,860)	(103,273,721)	(94,621,356)
Business-Type Activities	1,562,695	(745,519)	(1,097,128)	(841,755)
<i>Total Primary Government Net Expense</i>	<u>(\$98,729,348)</u>	<u>(\$104,329,379)</u>	<u>(\$104,370,849)</u>	<u>(\$95,463,111)</u>

2016	2015	2014	2013	2012	2011
\$23,990,469	\$23,050,539	\$28,900,811	\$27,035,225	\$25,890,863	\$27,519,947
24,310,698	23,075,087	22,249,706	20,946,103	20,087,881	20,253,413
34,381,681	31,088,021	25,656,854	23,793,549	25,488,019	22,455,341
15,480,125	14,205,410	14,147,583	12,640,556	21,596,642	13,543,364
38,370,842	37,031,027	37,970,439	36,155,871	47,472,081	50,833,349
41,123,931	39,850,859	39,560,161	37,781,584	36,691,886	38,508,481
1,423,096	1,899,467	1,892,225	2,166,770	2,310,764	2,349,871
179,080,842	170,200,410	170,377,779	160,519,658	179,538,136	175,463,766
1,496,075	1,621,113	1,334,615	1,276,542	1,860,851	1,286,544
25,717,354	24,440,240	21,567,811	20,561,245	21,332,223	21,192,217
27,213,429	26,061,353	22,902,426	21,837,787	23,193,074	22,478,761
206,294,271	196,261,763	193,280,205	182,357,445	202,731,210	197,942,527
(87,385,361)	(75,411,591)	(78,814,026)	(71,707,800)	(77,515,432)	(68,209,427)
(520,486)	(477,460)	1,361,601	229,433	(1,087,104)	809,924
(\$87,905,847)	(\$75,889,051)	(\$77,452,425)	(\$71,478,367)	(\$78,602,536)	(\$67,399,503)

(continued)

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

	2020	2019	2018	2017
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,924,768	\$5,233,001	\$4,877,357	\$4,512,373
General Obligation Bond Retirement	2,762,175	2,171,572	2,339,418	2,514,570
Children Services Board	9,515,847	9,423,855	8,138,126	8,126,958
Board of Developmental Disabilities	15,462,186	15,105,659	14,616,935	14,466,928
Board of Mental Health	5,937,970	4,100,806	3,665,774	3,631,508
Senior Citizens	4,061,954	3,975,865	3,800,912	4,553,599
Self-funded Hospitalization	271,992	270,111	266,105	271,910
Sales Tax Levied for:				
General Purposes	16,483,603	15,686,795	15,081,000	15,468,357
Criminal and Administrative Justice	27,010,814	26,305,823	25,277,996	25,836,588
Road Improvement Equipment	0	0	0	35,125
General Obligation Bond Retirement	848,310	1,185,993	1,105,022	1,264,255
Buildings and Equipment	685,890	680,985	668,567	491,502
Hotel/Lodging Taxes	1,130,432	1,574,142	1,716,294	1,463,522
Grants and Entitlements not Restricted to Specific Programs	5,979,415	5,791,701	6,529,551	7,444,594
Conveyance Taxes	2,798,926	2,562,586	2,448,831	2,329,412
Interest	2,564,039	3,356,999	1,664,451	863,839
Payment in Lieu of Taxes	523,836	795,661	702,957	629,585
Unrestricted Contributions	3,275	0	0	0
Gain on Sale of Capital Assets	0	0	0	82,550
Other	6,016,359	3,585,019	3,282,115	2,926,900
Transfers	(42,001)	846,028	212,000	(332,253)
<i>Total Governmental Activities</i>	<u>106,939,790</u>	<u>102,652,601</u>	<u>96,393,411</u>	<u>96,581,822</u>
Business-Type Activities:				
Interest	164,073	225,139	206,384	69,813
Gain on Sale of Capital Assets	87,476	8,550	0	717
Other	233,919	273,773	2,184,949	97,994
Transfers	42,001	(846,028)	(212,000)	332,253
<i>Total Business-Type Activities</i>	<u>527,469</u>	<u>(338,566)</u>	<u>2,179,333</u>	<u>500,777</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>107,467,259</u>	<u>102,314,035</u>	<u>98,572,744</u>	<u>97,082,599</u>
<b>Change in Net Position</b>				
Governmental Activities	6,647,747	(931,259)	(6,880,310)	1,960,466
Business-Type Activities	2,090,164	(1,084,085)	1,082,205	(340,978)
<i>Total Primary Government Change in Net Position</i>	<u>\$8,737,911</u>	<u>(\$2,015,344)</u>	<u>(\$5,798,105)</u>	<u>\$1,619,488</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.



2016	2015	2014	2013	2012	2011
\$3,662,630	\$1,986,258	\$3,017,749	\$5,297,879	\$1,974,972	\$8,945,439
4,048,256	3,792,671	3,975,496	1,515,889	4,288,832	0
8,599,799	8,490,515	4,952,827	4,869,189	4,720,439	4,988,594
15,237,989	14,223,631	13,898,401	13,691,556	13,289,321	14,067,091
3,822,813	3,567,489	3,482,494	3,429,022	3,327,222	3,520,543
0	0	0	0	0	0
0	0	0	0	0	0
17,001,113	34,186,420	33,297,009	30,438,298	30,636,548	30,392,085
26,525,325	5,484,247	0	0	0	0
0	0	0	0	0	0
433,141	1,758,561	840,000	1,400,000	0	0
274,184	0	0	0	0	0
0	0	0	0	0	0
5,612,066	5,751,011	6,622,413	6,783,824	5,768,962	6,950,031
1,902,728	1,940,022	1,782,152	1,853,653	1,696,113	1,373,069
457,598	977,013	436,809	180,089	838,035	1,109,454
609,135	0	0	0	0	0
0	0	0	0	0	0
30,377	0	0	0	0	0
3,394,278	3,085,506	4,259,245	3,655,919	4,134,143	3,761,310
273,200	212,000	212,000	302,000	180,000	(76,930)
91,884,632	85,455,344	76,776,595	73,417,318	70,854,587	75,030,686
74,087	50,311	39,351	76,827	159,468	268,360
0	0	0	9,150	0	0
200,684	254,045	471,945	249,015	1,081,585	224,534
(273,200)	(212,000)	(212,000)	(302,000)	(180,000)	76,930
1,571	92,356	299,296	32,992	1,061,053	569,824
91,886,203	85,547,700	77,075,891	73,450,310	71,915,640	75,600,510
4,499,271	10,043,753	(2,037,431)	1,709,518	(6,660,845)	6,821,259
(518,915)	(385,104)	1,660,897	262,425	(26,051)	1,379,748
\$3,980,356	\$9,658,649	(\$376,534)	\$1,971,943	(\$6,686,896)	\$8,201,007

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

	2020	2019	2018	2017
<b>General Fund</b>				
Nonspendable	\$1,419,624	\$1,234,808	\$545,910	\$522,751
Restricted	0	0	2,209,847	2,194,573
Committed	288,086	448,020	505,345	174,590
Assigned	2,336,187	3,509,538	691,539	985,398
Unassigned	25,817,356	17,892,005	15,578,611	13,215,775
Total General Fund	29,861,253	23,084,371	19,531,252	17,093,087
<b>All Other Governmental Funds</b>				
Restricted	112,914,635	100,086,309	88,355,932	86,344,894
Unassigned (Deficit)	(5,064,053)	(3,955,221)	(5,412,753)	(6,205,544)
Total All Other Governmental Funds	107,850,582	96,131,088	82,943,179	80,139,350
<b>Total Governmental Funds</b>	<u>\$137,711,835</u>	<u>\$119,215,459</u>	<u>\$102,474,431</u>	<u>\$97,232,437</u>

2016	2015	2014	2013	2012	2011
\$453,252	\$564,542	\$421,086	\$450,507	\$467,191	\$732,981
2,230,859	2,118,587	1,889,510	1,696,947	2,403,449	2,439,605
178,600	258,024	102,233	575,148	499,663	1,116,180
1,722,495	2,265,751	2,121,022	1,849,239	1,465,304	1,312,696
9,285,767	5,964,407	7,800,527	7,814,324	7,553,202	8,179,228
13,870,973	11,171,311	12,334,378	12,386,165	12,388,809	13,780,690
80,284,005	78,144,955	71,377,952	68,546,202	69,676,529	77,726,651
(6,624,474)	(1,502,064)	(3,282,688)	(4,150,097)	(3,863,862)	(7,901,864)
73,659,531	76,642,891	68,095,264	64,396,105	65,812,667	69,824,787
\$87,530,504	\$87,814,202	\$80,429,642	\$76,782,270	\$78,201,476	\$83,605,477

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

	2020	2019	2018	2017
<b>Revenues</b>				
Property Taxes	\$42,794,021	\$39,975,692	\$38,407,141	\$39,027,923
Payments in Lieu of Taxes	523,836	795,661	702,957	646,976
Permissive Sales Tax	44,872,765	43,645,948	42,142,629	43,419,456
Hotel/Lodging Taxes	1,130,432	1,574,142	1,716,294	1,482,288
Intergovernmental	93,830,921	82,951,686	73,152,094	79,198,342
Conveyance Taxes	2,798,926	2,562,586	2,448,831	2,329,412
Interest	2,564,039	3,356,999	1,664,451	863,864
Fees, Licenses and Permits	13,901,637	14,149,086	13,991,770	13,894,145
Fines and Forfeitures	1,969,730	2,392,166	2,424,474	2,592,754
Rentals and Royalties	2,697,711	2,190,929	2,000,211	1,950,539
Charges for Services	6,949,901	5,316,639	5,452,104	4,402,538
Contributions and Donations	5,832	474,635	6,872	8,016
Special Assessments	290,739	285,592	284,806	300,318
Other	5,875,520	3,573,026	3,157,346	2,893,937
<i>Total Revenues</i>	<u>220,206,010</u>	<u>203,244,787</u>	<u>187,551,980</u>	<u>193,010,508</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	38,372,154	25,406,927	24,222,624	24,011,822
Judicial	22,835,702	23,568,886	24,166,441	23,734,147
Public Safety	34,307,954	33,721,270	32,490,961	32,087,263
Public Works	10,901,673	9,365,132	9,312,269	9,007,406
Health	37,563,258	38,202,223	38,329,134	37,720,470
Human Services	46,045,587	46,165,114	42,620,507	41,880,979
Capital Outlay	12,466,683	10,404,401	7,050,249	11,786,587
Debt Service				
Principal Retirement	3,075,817	2,838,193	2,831,699	3,538,228
Interest and Fiscal Charges	1,294,112	1,312,760	1,431,719	1,369,410
Bond Issuance Costs	375,484	260,737	76,388	358,205
<i>Total Expenditures</i>	<u>207,238,424</u>	<u>191,245,643</u>	<u>182,531,991</u>	<u>185,494,517</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,967,586</u>	<u>11,999,144</u>	<u>5,019,989</u>	<u>7,515,991</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	40,225	50,368	10,005	607,718
Inception of Capital Lease	1,761,714	0	0	0
OPWC Loans Issued	0	0	0	0
General Obligation Bonds Issued	9,225,000	3,455,000	0	6,975,000
Payment to Refunded Bond Escrow Agent	(5,681,877)	0	0	(6,202,468)
Premium on Bonds Issued	225,729	390,488	0	593,692
Transfers In	4,455,028	5,926,231	4,280,446	5,799,130
Transfers Out	(4,497,029)	(5,080,203)	(4,068,446)	(5,587,130)
<i>Total Other Financing Sources (Uses)</i>	<u>5,528,790</u>	<u>4,741,884</u>	<u>222,005</u>	<u>2,185,942</u>
Net Change in Fund Balances	<u>\$18,496,376</u>	<u>\$16,741,028</u>	<u>\$5,241,994</u>	<u>\$9,701,933</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.26%	2.31%	2.43%	2.84%

2016	2015	2014	2013	2012	2011
\$33,697,139	\$33,166,681	\$29,496,715	\$29,316,661	\$29,118,104	\$29,133,310
609,135	0	0	0	0	0
44,234,168	40,445,450	33,971,827	31,772,187	30,560,904	29,699,553
0	0	0	0	0	0
71,217,912	76,354,344	73,380,200	69,841,703	86,118,204	92,323,512
1,902,728	1,940,022	1,782,152	1,853,653	1,696,113	1,373,069
457,598	977,013	436,809	180,089	838,035	1,109,454
13,887,195	14,434,632	14,740,318	14,724,268	14,558,833	14,025,888
2,709,026	2,792,235	2,813,224	2,875,748	2,987,979	2,935,163
2,008,922	2,064,740	2,441,270	2,066,661	891,515	1,075,835
4,789,104	5,057,653	4,950,697	4,939,168	4,470,446	4,954,358
16,785	105,734	2,000	4,606	103,556	5,796
305,629	286,359	299,096	284,995	288,135	284,225
3,233,763	3,085,506	4,447,587	3,467,577	4,134,143	3,761,310
179,069,104	180,710,369	168,761,895	161,327,316	175,765,967	180,681,473
22,035,892	21,169,999	25,600,909	25,721,975	25,132,729	26,451,267
23,047,092	22,422,241	21,116,351	20,514,682	19,997,869	20,279,327
29,828,685	29,323,034	23,457,577	22,062,581	24,379,271	21,297,256
8,901,666	9,687,423	10,078,380	10,019,137	9,584,953	9,970,120
37,672,105	36,399,668	36,637,137	35,442,806	48,395,040	50,569,263
39,872,275	38,475,214	37,552,748	36,814,061	36,394,957	38,249,170
11,057,992	11,964,135	10,209,144	6,402,106	11,135,286	11,122,227
3,589,223	3,683,687	3,899,711	3,627,081	3,714,329	3,942,854
1,386,753	1,771,312	1,755,245	1,892,639	2,153,440	2,085,584
466,109	30,018	161,342	307,093	172,213	292,754
177,857,792	174,926,731	170,468,544	162,804,161	181,060,087	184,259,822
1,211,312	5,783,638	(1,706,649)	(1,476,845)	(5,294,120)	(3,578,349)
30,377	47,770	0	17,625	0	0
0	0	0	0	0	1,270,853
280,673	1,341,152	0	0	40,912	221,753
9,305,000	0	5,020,000	6,021,146	0	6,790,000
(11,590,477)	0	0	(5,934,092)	0	0
206,217	0	122,021	72,161	0	85,327
4,318,660	25,616,008	6,276,483	4,639,110	8,286,788	10,485,794
(4,045,460)	(25,404,008)	(6,064,483)	(4,758,311)	(8,437,581)	(10,662,945)
(1,495,010)	1,600,922	5,354,021	57,639	(109,881)	8,190,782
(\$283,698)	\$7,384,560	\$3,647,372	(\$1,419,206)	(\$5,404,001)	\$4,612,433
2.95%	3.36%	3.57%	3.60%	3.62%	3.54%

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

	2020	2019	2018	2017
Sales Tax Payments	\$8,641,418	\$9,087,210	\$8,850,205	\$8,466,442
Direct Pay Tax Return Payments	288,026	633,025	552,960	4,105,317
Seller's Use Tax Return Payments	8,153,035	6,044,215	5,424,257	5,030,056
Consumer's Use Tax Return Payments	691,157	805,325	818,169	692,927
Motor Vehicle Tax Payments	6,062,541	5,764,712	5,589,621	5,139,166
Watercraft and Outboard Motors	88,025	59,103	54,323	48,274
Department of Liquor Control	337,518	247,649	226,486	209,791
Sales/Use Tax Voluntary Payments	38,236	73,271	78,897	66,847
Sales/Use Tax Assessment Payments	210,563	248,823	171,511	242,415
Managed Audit Sales/Use Tax Payments	51,816	120,699	5,560	41,043
Sales Tax on Motor Vehicle Fuel Refunds	13,468	19,252	15,419	12,423
Certified Assessment Payments	237,434	203,349	286,575	223,166
Statewide Master Numbers	15,229,004	15,662,481	15,806,913	15,503,494
Streamlined Sales Tax Payments	978,818	458,967	65,312	63,889
Non-Resident Motor Vehicle Tax Payments	56,303	43,124	31,245	33,403
Non-Resident Watercraft Tax Payments	0	0	0	41
Transient Sales	3,437,518	3,905,301	3,965,220	4,108,613
Use Tax Amnesty Payments	1	5,065	5,296	135
Administrative Rotary Fund Fee	(444,472)	(432,720)	(418,791)	(439,204)
Sales/Use Tax Refunds Approved	(67,725)	(109,553)	(68,899)	(67,045)
<b>Total</b>	<b><u>\$44,002,685</u></b>	<b><u>\$42,839,298</u></b>	<b><u>\$41,460,279</u></b>	<b><u>\$43,481,191</u></b>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%

(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.

<u>2016</u>	<u>2015</u>
\$8,551,227	\$7,471,321
4,902,703	3,958,955
4,826,255	3,973,784
707,870	648,457
4,851,579	4,655,453
46,809	37,838
207,812	175,721
80,045	27,835
157,992	237,887
78,548	275,044
15,337	16,461
203,471	186,387
15,512,763	13,912,134
26,021	32,779
34,354	31,859
318	792
3,813,702	3,557,906
977	1,197
(439,500)	(391,463)
<u>(67,761)</u>	<u>(55,537)</u>
<u>\$43,510,523</u>	<u>\$38,754,809</u>
1.25%	1.00%

**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
2020	\$2,992,462,910	\$942,927,870	\$11,243,973,657	\$312,135,160	\$354,699,045
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

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

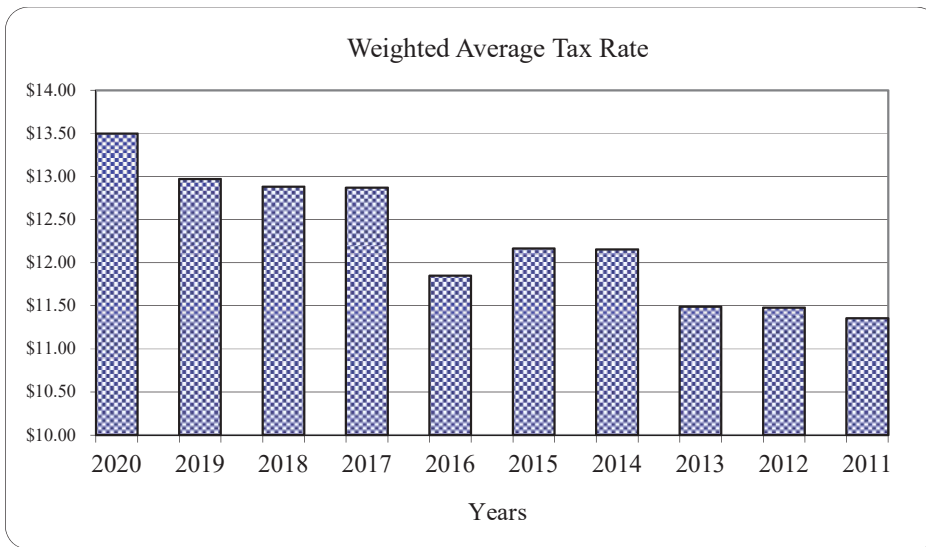
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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	
\$4,247,525,940	\$11,598,672,703	36.6%	\$13.49985
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



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

	2020	2019	2018	2017	2016
<b>Unvoted Millage</b>					
Operating	\$1.31000	\$1.44000	\$1.35000	\$1.25000	\$1.00000
Debt Service	0.79000	0.66000	0.75000	0.85000	1.10000
<b>Voted Millage - by levy</b>					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19102	0.19108	0.19103	0.19358	0.19349
Commercial/Industrial and Public Utility Real	0.28173	0.28180	0.28048	0.28153	0.27803
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	1.28738	0.78782	0.78762	0.79811	0.79773
Commercial/Industrial and Public Utility Real	1.31427	0.81461	0.81079	0.81382	0.80372
General Business and Public Utility Personal	1.35000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.49983	0.50000	0.29019	0.29405	0.29391
Commercial/Industrial and Public Utility Real	0.49987	0.50000	0.33663	0.33789	0.33370
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03820	0.03822	0.03821	0.03872	0.03870
Commercial/Industrial and Public Utility Real	0.05635	0.05636	0.56095	0.05631	0.05561
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.80871	1.80933	1.80887	1.83297	1.83209
Commercial/Industrial and Public Utility Real	1.84952	1.85000	1.84310	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	2.77958	2.78053	2.77982	2.81687	2.81551
Commercial/Industrial and Public Utility Real	2.87435	2.87509	2.86161	2.87232	2.83666
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	1.19668	1.19709	1.19679	1.21274	1.21215
Commercial/Industrial and Public Utility Real	1.39118	1.39154	1.38501	1.39020	1.37294
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
2016 Senior Citizen					
Residential/Agricultural Real	\$0.98676	\$0.98710	\$0.98685	\$1.00000	\$0.00000
Commercial/Industrial and Public Utility Real	0.99974	1.00000	0.99627	1.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	0.00000

2015	2014	2013	2012	2011
\$1.00000	\$1.00000	\$1.55000	\$1.00000	\$2.10000
1.10000	1.10000	0.55000	1.10000	0.00000
0.19330	0.19330	0.19520	0.19525	0.18180
0.27597	0.27597	0.27229	0.27200	0.27512
0.50000	0.50000	0.50000	0.50000	0.50000
0.79696	0.79696	0.80480	0.80502	0.74957
0.79776	0.79776	0.78712	0.78628	0.79530
0.85000	0.85000	0.85000	0.85000	0.85000
0.29363	0.29363	0.29652	0.29660	0.27617
0.33122	0.33122	0.32681	0.32645	0.33020
0.50000	0.50000	0.50000	0.50000	0.50000
0.03866	0.03866	0.03904	0.03905	0.36360
0.05519	0.05519	0.05446	0.05440	0.05502
0.10000	0.10000	0.10000	0.10000	0.10000
1.83032	1.83032	0.33184	0.33193	0.30907
1.85000	1.85000	0.46289	0.46240	0.46770
1.85000	1.85000	0.85000	0.85000	0.85000
2.81279	2.81279	2.84046	2.84126	2.64553
2.81561	2.81561	2.77808	2.77510	2.80694
3.00000	3.00000	3.00000	3.00000	3.00000
1.21098	1.21098	1.22289	1.22324	1.13897
1.36275	1.36275	1.34459	1.34314	1.35855
2.00000	2.00000	2.00000	2.00000	2.00000
0.00000	0.00000	0.72790	0.72810	0.67795
0.00000	0.00000	0.79568	0.79482	0.80395
0.00000	0.00000	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

(continued)

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

	2020	2019	2018	2017	2016
<b>Total Voted Millage by type of Property</b>					
Residential/Agricultural Real	\$8.78816	\$8.29117	\$8.07937	\$8.18704	\$7.18358
Commercial/Industrial and Public Utility Real	9.26701	8.76940	9.07485	8.60207	7.53066
General Business and Public Utility Personal	10.30000	9.80000	9.80000	9.80000	8.80000
<b>Total Millage by type of Property</b>					
Residential/Agricultural Real	\$10.88816	\$10.39117	\$10.17937	\$10.28704	\$9.28358
Commercial/Industrial and Public Utility Real	11.36701	10.86940	11.17485	10.70207	9.63066
General Business and Public Utility Personal	12.40000	11.90000	11.90000	11.90000	10.90000
Total Weighted Average Tax Rate	\$13.49985	\$12.97183	\$12.88212	\$12.87165	\$11.84700
<b>Overlapping Rates by Taxing District</b>					
<b>Cities</b>					
<b>Alliance</b>					
Residential/Agricultural Real	\$5.98056	\$5.97910	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	5.93661	5.84616	3.30000	3.30000	3.30000
General Business and Public Utility Personal	6.30000	6.30000	3.30000	3.30000	3.30000
<b>Campbell</b>					
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
<b>Canfield</b>					
Residential/Agricultural Real	6.22255	6.65840	6.65774	6.90000	3.00000
Commercial/Industrial and Public Utility Real	6.81641	6.85290	6.84529	6.90000	3.00000
General Business and Public Utility Personal	6.90000	6.90000	6.90000	6.90000	3.00000
<b>Columbiana</b>					
Residential/Agricultural Real	6.38877	5.63704	6.80000	6.79133	5.65000
Commercial/Industrial and Public Utility Real	6.42462	5.26880	6.41503	6.43148	6.64753
General Business and Public Utility Personal	6.80000	5.65000	6.80000	6.80000	6.80000
<b>Salem</b>					
Residential/Agricultural Real	4.32716	4.49929	4.49648	4.19339	4.24240
Commercial/Industrial and Public Utility Real	4.71944	4.71743	4.70059	4.39927	4.43242
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.60000	4.60000
<b>Struthers</b>					
Residential/Agricultural Real	9.00000	7.00000	7.00000	7.00000	7.00000
Commercial/Industrial and Public Utility Real	8.99729	6.99768	7.00000	7.00000	6.99651
General Business and Public Utility Personal	9.00000	7.00000	7.00000	7.00000	7.00000
<b>Youngstown</b>					
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

2015	2014	2013	2012	2011
\$7.17664	\$7.17664	\$6.45865	\$6.46045	\$6.34266
7.48850	7.48850	6.82192	6.81459	6.89278
8.80000	8.80000	8.80000	8.80000	8.80000
\$9.27664	\$9.27664	\$8.55865	\$8.56045	\$8.44266
9.58850	9.58850	8.92192	8.91459	8.99278
10.90000	10.90000	10.90000	10.90000	10.90000
\$12.16378	\$12.15509	\$11.48735	\$11.47871	\$11.35746
\$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	12.70000	9.70000	5.93761
12.70000	12.70000	12.70000	9.70000	6.47829
12.70000	12.70000	12.70000	9.70000	6.50000
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	6.79937	6.80000	6.80000	4.00000
6.62728	6.62728	6.61637	6.80000	3.79459
6.80000	6.80000	6.80000	6.80000	6.80000
4.24054	4.24054	4.18781	4.18267	4.17656
4.38808	4.38808	4.25900	4.26410	4.26107
4.60000	4.60000	4.60000	4.60000	4.60000
7.00000	7.00000	4.00000	4.00000	4.00000
6.99801	6.99801	4.00000	4.00000	4.00000
7.00000	7.00000	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*

	2020	2019	2018	2017	2016
<b>Villages</b>					
<b>Beloit</b>					
Residential/Agricultural Real	\$22.71051	\$22.69417	\$22.68336	\$22.61436	\$22.61856
Commercial/Industrial and Public Utility Real	22.60643	22.59783	22.58943	22.94143	22.80204
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
<b>Craig Beach</b>					
Residential/Agricultural Real	9.56119	9.53481	9.51573	6.95139	6.94982
Commercial/Industrial and Public Utility Real	10.73798	10.73691	10.73753	7.91964	7.91964
General Business and Public Utility Personal	11.20000	11.20000	11.20000	8.20000	8.20000
<b>Lowellville</b>					
Residential/Agricultural Real	4.99588	4.99584	4.99259	4.99425	4.99289
Commercial/Industrial and Public Utility Real	5.67397	5.67570	5.67185	5.65735	5.68693
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
<b>New Middletown</b>					
Residential/Agricultural Real	16.63338	16.64513	16.64512	17.37131	15.36855
Commercial/Industrial and Public Utility Real	16.79669	16.79696	16.79696	16.89993	14.89993
General Business and Public Utility Personal	17.40000	17.40000	17.40000	17.40000	15.40000
<b>Poland</b>					
Residential/Agricultural Real	10.26148	10.25983	10.00614	10.41199	8.40662
Commercial/Industrial and Public Utility Real	10.70749	10.70749	10.45749	10.37956	8.37956
General Business and Public Utility Personal	10.85000	10.85000	10.60000	10.60000	8.60000
<b>Sebring</b>					
Residential/Agricultural Real	7.31727	7.31521	7.31452	7.25270	7.23821
Commercial/Industrial and Public Utility Real	7.80877	7.80971	7.74602	7.95885	7.95885
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
<b>Washingtonville</b>					
Residential/Agricultural Real	11.72765	12.24851	12.23513	12.09475	12.03183
Commercial/Industrial and Public Utility Real	14.85752	14.80619	14.84037	14.65519	14.66894
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
<b>Townships</b>					
<b>Austintown</b>					
Residential/Agricultural Real	17.38528	17.38314	15.86243	16.03531	15.53777
Commercial/Industrial and Public Utility Real	17.71931	17.72999	16.27747	16.63777	16.05116
General Business and Public Utility Personal	20.30000	20.30000	19.50000	19.50000	19.00000
<b>Beaver</b>					
Residential/Agricultural Real	13.59970	13.62288	12.62462	13.00773	13.01770
Commercial/Industrial and Public Utility Real	14.31937	14.58086	13.48151	13.78732	14.04430
General Business and Public Utility Personal	19.30000	19.30000	18.30000	18.30000	18.30000
<b>Berlin</b>					
Residential/Agricultural Real	7.67815	7.69064	7.69021	5.07058	5.06896
Commercial/Industrial and Public Utility Real	8.05463	8.01142	7.97282	5.25211	5.25586
General Business and Public Utility Personal	8.60000	8.60000	8.60000	5.80000	5.80000

2015	2014	2013	2012	2011
\$22.61580	\$22.61580	\$22.77551	\$22.77532	\$16.22966
22.80204	22.80204	22.79856	22.79856	16.18314
23.50000	23.50000	23.50000	23.50000	17.11000
6.93776	6.93776	6.90087	6.90260	6.85700
7.87881	7.87881	7.06173	7.06173	7.57415
8.20000	8.20000	8.20000	8.20000	8.20000
4.99044	4.99044	4.98747	4.98747	5.12311
5.87803	5.87803	5.86507	5.86506	6.01102
8.00000	8.00000	8.00000	8.00000	8.00000
15.36751	15.36751	15.36598	15.37599	13.34248
14.89993	14.89993	15.18568	15.15872	13.34020
15.40000	15.40000	15.40000	15.40000	13.40000
8.40380	8.40380	8.38569	8.38399	8.24238
8.37901	8.37901	8.17840	8.17840	8.05259
8.60000	8.60000	8.60000	8.60000	8.60000
7.23830	7.23830	7.23507	7.23569	6.88452
7.95517	7.95517	7.95670	7.90322	7.99050
8.40000	8.40000	8.40000	8.40000	8.40000
12.03419	12.03419	11.86985	11.84127	11.88548
14.39651	14.39651	14.39533	14.39533	13.98936
19.70000	19.70000	19.70000	19.70000	19.70000
15.53192	15.53192	15.52630	12.28578	11.28373
16.00987	16.00987	15.98184	13.21968	12.88706
19.00000	19.00000	19.00000	18.60000	18.10000
13.02221	13.02221	13.32219	13.34687	13.41501
14.03781	14.03781	13.88960	13.84130	13.75981
18.30000	18.30000	18.30000	18.30000	18.30000
6.95335	6.95335	7.19989	7.19785	7.18927
7.08808	7.08808	7.08961	7.08961	7.46857
7.80000	7.80000	7.80000	7.80000	7.80000

(continued)

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

	2020	2019	2018	2017	2016
<b>Boardman</b>					
Residential/Agricultural Real	\$16.92772	\$16.92229	\$15.21011	\$15.38457	\$15.37632
Commercial/Industrial and Public Utility Real	17.03084	17.03969	15.34225	15.31763	15.17293
General Business and Public Utility Personal	20.80000	20.80000	21.10000	21.10000	21.10000
<b>Canfield</b>					
Residential/Agricultural Real	2.69605	2.69612	2.69625	2.70032	2.70043
Commercial/Industrial and Public Utility Real	2.71776	2.71775	2.71710	2.71796	2.71850
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
<b>Coitsville</b>					
Residential/Agricultural Real	16.68536	16.68180	14.66773	14.30604	14.28609
Commercial/Industrial and Public Utility Real	18.85246	18.60485	16.36675	16.20796	16.20995
General Business and Public Utility Personal	23.00000	23.00000	21.00000	21.00000	21.00000
<b>Ellsworth</b>					
Residential/Agricultural Real	3.91958	3.92086	3.92441	3.97109	3.97153
Commercial/Industrial and Public Utility Real	4.22815	4.22088	4.19463	4.32297	4.24983
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
<b>Fairfield</b>					
Residential/Agricultural Real	1.62874	1.74763	1.74953	1.74750	1.77437
Commercial/Industrial and Public Utility Real	1.81983	1.81128	1.81103	1.81356	1.86839
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
<b>Goshen</b>					
Residential/Agricultural Real	10.17383	10.17583	10.16698	10.18061	10.18170
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
<b>Green</b>					
Residential/Agricultural Real	8.99849	9.00555	9.00254	9.01268	8.14717
Commercial/Industrial and Public Utility Real	9.53271	9.52070	9.50977	9.62549	9.10586
General Business and Public Utility Personal	9.70000	9.70000	9.70000	9.70000	9.70000
<b>Jackson</b>					
Residential/Agricultural Real	11.28493	11.28676	8.38896	8.59007	8.59215
Commercial/Industrial and Public Utility Real	11.56527	11.58958	8.60224	8.95000	8.84286
General Business and Public Utility Personal	11.85000	11.85000	8.95000	8.95000	8.95000
<b>Milton</b>					
Residential/Agricultural Real	8.34402	8.34521	8.33978	8.69103	8.68698
Commercial/Industrial and Public Utility Real	9.04262	9.02917	9.01632	9.02800	9.00620
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
<b>Perry</b>					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
<b>Poland</b>					
Residential/Agricultural Real	6.87746	6.88040	4.84927	5.02407	5.02614
Commercial/Industrial and Public Utility Real	8.09164	8.06619	6.04699	5.84718	5.69776
General Business and Public Utility Personal	11.03000	11.03000	9.00000	9.00000	9.00000



2015	2014	2013	2012	2011
\$15.36765	\$15.36765	\$15.35450	\$15.35353	\$10.78226
15.06303	15.06303	14.87157	14.85547	11.41811
21.10000	21.10000	21.10000	21.10000	17.25000
2.70048	2.70048	2.70077	2.70080	2.69922
2.71827	2.71827	2.71749	2.71744	2.71529
2.75000	2.75000	2.75000	2.75000	2.75000
14.24837	14.24837	14.62025	10.99029	10.71219
14.91555	14.91555	15.12503	11.74445	11.89976
21.00000	21.00000	21.00000	19.50000	19.50000
3.97790	3.97790	4.06299	4.06401	4.07758
4.24983	4.24983	4.24973	4.24973	4.28022
4.70000	4.70000	4.70000	4.70000	4.70000
1.77399	1.77399	1.76591	1.76619	1.75603
1.86070	1.86070	1.85837	1.85873	1.85419
2.00000	2.00000	2.00000	2.00000	2.00000
10.17677	10.17677	10.86401	10.86233	10.87455
11.00000	11.00000	10.99960	11.00000	10.94486
11.00000	11.00000	11.00000	11.00000	11.00000
8.66216	8.66216	9.08631	9.08727	9.15527
9.76402	9.76402	9.68379	9.61232	9.55859
10.40000	10.40000	10.40000	10.40000	10.40000
8.58033	8.58033	8.93656	8.94690	8.85728
8.81804	8.81804	8.76500	8.76524	8.94999
8.95000	8.95000	8.95000	8.95000	8.95000
8.69018	8.69018	8.81262	8.06655	8.55912
8.82702	8.82702	8.72277	8.41300	8.69159
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	5.02673	5.04083	5.04490	4.91971
5.72287	5.72287	5.74462	5.74470	5.71273
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*

	2020	2019	2018	2017	2016
<b>Smith</b>					
Residential/Agricultural Real	\$7.02054	\$7.02035	\$7.03047	\$6.74862	\$6.74689
Commercial/Industrial and Public Utility Real	10.48860	10.44623	10.37735	10.39618	10.23122
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
<b>Springfield</b>					
Residential/Agricultural Real	9.82420	9.84542	9.84056	10.18779	10.64298
Commercial/Industrial and Public Utility Real	10.65461	10.62644	10.62405	10.66531	10.66531
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
<b>Special Districts</b>					
<b>Boardman Township Park</b>					
Residential/Agricultural Real	0.92959	0.92920	0.92852	0.93994	0.93965
Commercial/Industrial and Public Utility Real	0.94886	0.94880	0.94798	0.94708	0.93893
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Cardinal Joint Fire District</b>					
Residential/Agricultural Real	4.63132	4.63604	4.64356	5.01360	5.01915
Commercial/Industrial and Public Utility Real	4.94232	4.94224	4.90864	4.97414	4.99463
General Business and Public Utility Personal	5.92000	5.92000	5.92000	5.92000	5.92000
<b>Mill Creek Park Metro District</b>					
Residential/Agricultural Real	1.86811	1.86875	1.86827	1.89317	1.64238
Commercial/Industrial and Public Utility Real	1.92664	1.92714	1.91834	1.92552	1.65472
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	1.75000
<b>Western Reserve Joint Fire District</b>					
Residential/Agricultural Real	3.83188	3.83373	2.57605	2.73105	2.73220
Commercial/Industrial and Public Utility Real	4.20914	4.20303	2.98362	2.91131	2.86008
General Business and Public Utility Personal	4.80000	4.80000	3.80000	3.80000	3.80000
<b>Joint Vocational School</b>					
<b>Mahoning County Career and Technical Center</b>					
Residential/Agricultural Real	2.01180	2.01782	2.01795	2.07319	2.07523
Commercial/Industrial and Public Utility Real	2.05709	2.05844	2.04749	2.06460	2.03773
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
<b>Schools</b>					
<b>Alliance City</b>					
Residential/Agricultural Real	31.68845	31.88972	34.94362	35.29589	35.70856
Commercial/Industrial and Public Utility Real	38.39604	37.92644	41.15080	41.53349	41.92484
General Business and Public Utility Personal	59.80000	60.00000	61.10000	61.20000	61.60000
<b>Austintown Local</b>					
Residential/Agricultural Real	34.92144	35.01755	35.10441	35.37949	35.28307
Commercial/Industrial and Public Utility Real	39.07443	39.19330	39.09026	39.75164	39.32058
General Business and Public Utility Personal	60.20000	60.30000	60.40000	60.40000	60.30000

2015	2014	2013	2012	2011
\$6.75121	\$6.75121	\$7.14024	\$7.13724	\$6.93969
9.74033	9.74033	9.79321	9.76578	9.69116
12.80000	12.80000	12.80000	12.80000	12.80000
10.18834	10.18834	10.44574	10.44884	10.60787
10.66060	10.66060	10.92582	10.93081	11.43036
14.40000	14.40000	14.40000	14.40000	14.40000
0.93934	0.93934	0.93887	0.93884	0.91333
0.93163	0.93163	0.91890	0.91783	0.94526
1.00000	1.00000	1.00000	1.00000	1.00000
5.02036	5.02036	3.78254	3.78482	3.70212
4.97593	4.97593	3.68377	3.68231	3.68621
5.92000	5.92000	4.67000	4.67000	4.67000
1.64079	1.64079	1.65693	1.65740	1.54323
1.64244	1.64244	1.62055	1.61881	1.63738
1.75000	1.75000	1.75000	1.75000	1.75000
2.73243	2.73243	2.74174	2.74466	1.67630
2.87188	2.87188	2.84693	2.84693	1.81740
3.80000	3.80000	3.80000	2.80000	2.80000
2.07406	2.07406	2.09933	2.10000	2.00100
2.02455	2.02455	2.00249	2.10000	2.01838
2.10000	2.10000	2.10000	2.10000	2.10000
37.49782	37.49782	37.37888	33.55584	33.30340
42.50173	42.50173	41.97546	36.44059	35.67334
62.20000	62.20000	62.10000	60.60000	60.40000
35.35340	35.35340	35.52582	35.52546	33.72260
39.29032	39.29032	39.42646	39.43338	39.63453
60.40000	60.40000	60.60000	60.60000	60.40000

(continued)

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

	2020	2019	2018	2017	2016
<b>Boardman Local</b>					
Residential/Agricultural Real	\$44.71007	\$44.70179	\$39.18082	\$39.48217	\$39.46082
Commercial/Industrial and Public Utility Real	45.99756	45.97435	40.42875	40.24928	39.93429
General Business and Public Utility Personal	63.65000	63.65000	58.15000	58.15000	58.15000
<b>Campbell City</b>					
Residential/Agricultural Real	44.65000	44.65000	47.35000	42.65000	42.65000
Commercial/Industrial and Public Utility Real	43.84890	43.65303	46.30259	41.44905	41.32773
General Business and Public Utility Personal	44.65000	44.65000	47.35000	42.65000	42.65000
<b>Canfield Local</b>					
Residential/Agricultural Real	34.72614	34.74697	34.78878	37.11952	37.14981
Commercial/Industrial and Public Utility Real	36.65308	36.71990	36.52318	36.98500	37.10457
General Business and Public Utility Personal	59.80000	59.80000	59.80000	59.90000	59.90000
<b>Columbiana Local</b>					
Residential/Agricultural Real	24.60001	24.78836	24.83822	24.97682	25.10257
Commercial/Industrial and Public Utility Real	24.70566	24.62166	24.60002	24.60002	24.74451
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	33.50000
<b>Hubbard Local</b>					
Residential/Agricultural Real	41.84824	41.68542	41.59008	37.99944	38.24776
Commercial/Industrial and Public Utility Real	47.65980	47.58524	47.39009	43.00291	42.59818
General Business and Public Utility Personal	63.00000	62.90000	62.85000	58.55000	58.80000
<b>Jackson Milton Local</b>					
Residential/Agricultural Real	31.69678	31.69152	32.47665	32.81448	32.90364
Commercial/Industrial and Public Utility Real	32.39009	32.42607	32.97968	34.24444	33.42384
General Business and Public Utility Personal	43.85000	43.85000	44.65000	44.95000	45.05000
<b>Leetonia Local</b>					
Residential/Agricultural Real	30.07672	32.83284	33.38299	33.38198	33.78628
Commercial/Industrial and Public Utility Real	30.14886	32.87836	33.42843	33.42065	33.83299
General Business and Public Utility Personal	30.23000	32.96000	33.51000	33.51000	33.91000
<b>Lowellville Local</b>					
Residential/Agricultural Real	26.29114	26.29479	26.77587	27.14792	27.13718
Commercial/Industrial and Public Utility Real	40.33406	40.35601	40.80825	40.72064	41.08618
General Business and Public Utility Personal	60.70000	60.70000	61.20000	61.60000	61.60000
<b>Poland Local</b>					
Residential/Agricultural Real	38.13815	38.24428	38.63826	41.18251	41.38910
Commercial/Industrial and Public Utility Real	39.28622	39.40348	39.65088	41.56726	41.52951
General Business and Public Utility Personal	50.90000	51.00000	51.40000	53.20000	53.40000
<b>Sebring Local</b>					
Residential/Agricultural Real	26.97095	26.85906	26.85510	26.44939	26.46744
Commercial/Industrial and Public Utility Real	39.74890	39.65539	39.23163	40.64666	40.74666
General Business and Public Utility Personal	57.70000	57.60000	54.60000	57.60000	57.70000
<b>South Range Local</b>					
Residential/Agricultural Real	35.15594	35.45720	36.25702	37.36627	37.56802
Commercial/Industrial and Public Utility Real	35.17948	35.88283	36.50237	38.08830	38.09110
General Business and Public Utility Personal	54.00000	54.30000	55.10000	56.20000	56.40000

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

(continued)

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

	2020	2019	2018	2017	2016
<b>Springfield Local</b>					
Residential/Agricultural Real	\$24.91763	\$25.26037	\$25.46040	\$25.48801	\$25.48723
Commercial/Industrial and Public Utility Real	25.04632	25.28673	25.48175	25.49384	25.49384
General Business and Public Utility Personal	35.50000	35.80000	36.00000	36.00000	36.00000
<b>Struthers City</b>					
Residential/Agricultural Real	39.88411	39.86599	39.95553	38.26224	38.22732
Commercial/Industrial and Public Utility Real	50.81937	50.82490	50.95745	50.44478	48.10241
General Business and Public Utility Personal	63.60000	63.60000	63.70000	63.50000	63.50000
<b>Weathersfield Local</b>					
Residential/Agricultural Real	35.87159	36.11907	36.14353	38.45909	38.37868
Commercial/Industrial and Public Utility Real	42.20985	43.33843	43.32511	46.18603	46.07915
General Business and Public Utility Personal	60.05000	60.35000	60.40000	62.00000	62.00000
<b>West Branch Local</b>					
Residential/Agricultural Real	22.64993	23.07389	23.29968	23.05909	23.06586
Commercial/Industrial and Public Utility Real	24.63726	24.67470	24.75771	24.22226	23.98728
General Business and Public Utility Personal	32.80000	33.10000	33.30000	33.20000	33.20000
<b>Western Reserve Local</b>					
Residential/Agricultural Real	38.21712	38.41914	39.01991	39.26395	39.16026
Commercial/Industrial and Public Utility Real	38.70985	38.79913	39.19183	39.81758	39.32930
General Business and Public Utility Personal	52.20000	52.40000	53.00000	53.20000	53.10000
<b>Youngstown City</b>					
Residential/Agricultural Real	58.79143	58.87182	60.45436	54.70094	54.59313
Commercial/Industrial and Public Utility Real	63.06112	63.03824	64.59043	62.55319	62.14280
General Business and Public Utility Personal	63.10000	63.20000	64.85000	63.60000	63.60000

(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

2015	2014	2013	2012	2011
\$25.48319	\$25.48319	\$23.00001	\$23.00002	\$21.00001
25.48419	25.48419	23.00001	23.00002	22.28082
36.00000	36.00000	33.50000	33.50000	33.50000
38.19371	38.19371	39.33846	39.34130	37.43349
48.12208	48.12208	49.04156	49.04673	48.81571
63.50000	63.50000	64.70000	64.70000	64.70000
38.60932	38.60932	39.42399	31.86830	30.68784
45.78075	45.78075	45.00236	37.07968	36.20919
62.25000	62.25000	63.05000	55.55000	55.15000
23.06453	23.06453	23.21725	23.21590	23.08321
23.82240	23.82240	23.43064	23.39298	23.12249
33.20000	33.20000	33.20000	33.20000	33.20000
38.96252	38.96252	38.93286	38.93007	40.53684
39.12521	39.12521	39.02541	39.06541	40.69840
52.90000	52.90000	52.80000	52.80000	54.40000
53.84281	53.84281	53.67222	53.15291	44.67962
61.11409	61.11409	60.01445	59.48434	56.21043
63.00000	63.00000	63.00000	62.50000	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)
2020	\$48,546,104	\$46,765,450	96.33 %	\$1,643,761	\$48,409,211
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

(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
99.72 %	\$4,662,717	9.60 %
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

**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
2020	\$0	\$0	0.00 %	\$0	\$0
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

(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 %	\$1,481,800	0.00 %
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

**Mahoning County, Ohio**  
*Principal Real Property Taxpayers*  
 2020 and 2011

Taxpayer	2020	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$22,558,580	0.57 %
Southern Park Mall LLC	15,923,690	0.40
GLP Capital L P	10,960,300	0.28
CTW Development Corp	10,751,980	0.27
Boardman Plaza Associates LLC	6,579,990	0.17
BRF II Southland LLC	6,212,510	0.16
Copeland United Methodist	6,009,240	0.15
WAOP Properties LLC	5,369,140	0.14
Youngatown Victoria LLC	5,124,560	0.13
Jackson Acquisition Corp	4,716,460	0.12
<b>Total</b>	<b>\$94,206,450</b>	<b>2.39 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$3,935,390,780</b>	

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$15,993,690	0.40 %
GS Boardman LLC (Lowe's)	11,481,650	0.29
WP Boardman Associates LP	8,868,870	0.22
Copeland United Methodist	5,998,460	0.15
Cocca Development LTD	5,463,180	0.14
WAOP Properties LLC	5,327,950	0.13
Jackson Acquisition Corporation	4,354,410	0.11
P & S Equities Inc.	4,007,470	0.11
Brandywine Apartments	4,007,370	0.10
Toys R Us	3,952,010	0.10
<b>Total</b>	<b>\$69,455,060</b>	<b>1.75 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$3,976,015,940</b>	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2020 and 2011

2020		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Company First Energy	\$133,927,150	42.91 %
American Transmissions Systems, Inc.	87,224,620	27.94
East Ohio Gas	40,369,000	12.93
<b>Total</b>	<b>\$261,520,770</b>	<b>83.78 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$312,135,160</b>	
2011		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$105,397,510	67.71 %
American Transmissions Systems, Inc.	18,432,010	11.84
East Ohio Gas	15,927,830	10.23
Aqua Ohio	15,566,720	10.01
<b>Total</b>	<b>\$155,324,070</b>	<b>99.79 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$155,651,840</b>	

Source: Mahoning County Auditor

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

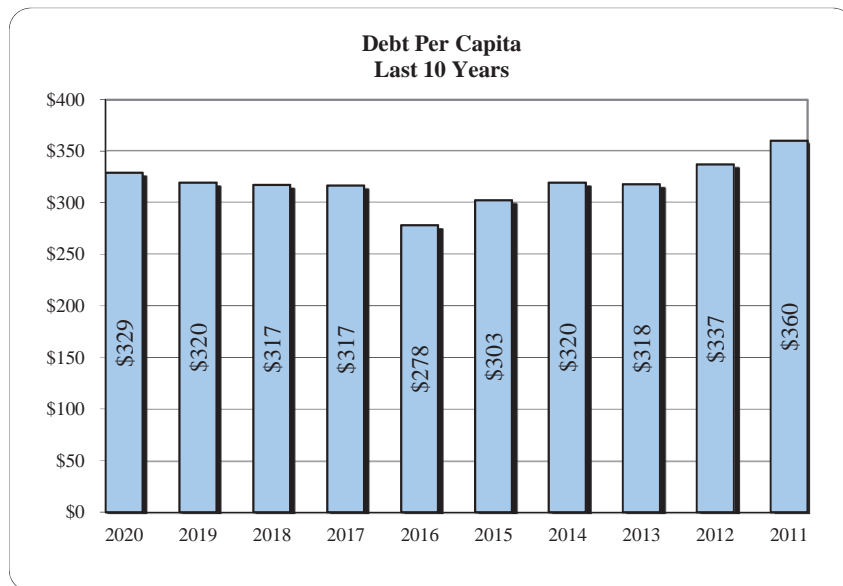
Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2020	\$33,651,925	\$0	\$0	\$1,532,494	\$1,233,926	\$30,519,224	\$2,892,141
2019	32,819,313	0	0	0	1,295,523	31,145,093	3,057,710
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

(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)
\$35,000	\$165,263	\$5,288,816	\$75,318,789	0.72%	\$329
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



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

	2020		2019	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,247,525,940	\$4,247,525,940	\$4,221,394,560	\$4,221,394,560
Debt Limitation	104,688,149	42,475,259	104,034,864	42,213,946
Total Outstanding Debt:				
General Obligation Bonds	34,482,900	34,482,900	33,878,198	33,878,198
Special Assessment Bonds	35,000	35,000	40,000	40,000
Revenue Bonds	39,771,800	39,771,800	35,783,000	35,783,000
OWDA Loans	165,262	165,262	405,666	405,666
OPWC Loans	4,422,390	4,422,390	4,049,160	4,049,160
Department of Development Loan	0	0	0	0
Long-Term Note	0	0	0	0
Notes	11,195,000	11,195,000	12,510,000	12,510,000
Total	<u>90,072,352</u>	<u>90,072,352</u>	<u>86,666,024</u>	<u>86,666,024</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	1,200,000	1,200,000	1,579,998	1,579,998
Road and Bridge Improvements	2,850,000	2,850,000	3,220,000	3,220,000
Water System Improvement	890,000	890,000	945,000	945,000
Sewer	1,582,900	1,582,900	1,653,200	1,653,200
Tax Increment Financing (Road and Sewer)	1,015,000	1,015,000	1,200,000	1,200,000
Health Benefits	2,880,000	2,880,000	3,110,000	3,110,000
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	0	0	0	0
Revenue Bonds	35,726,800	35,726,800	35,783,000	35,783,000
Revenue Notes	4,045,000	4,045,000	4,225,000	4,225,000
OWDA Loans	165,262	165,262	405,665	405,665
OPWC Loans	4,422,390	4,422,390	4,049,160	4,049,160
Long-Term Note	0	0	0	0
Notes	9,925,000	9,925,000	6,035,000	6,035,000
Amount Available in Debt Service Fund	565,540	565,540	1,612,708	1,612,708
Totals	<u>65,267,892</u>	<u>65,267,892</u>	<u>63,818,731</u>	<u>63,818,731</u>
Net Debt	<u>24,804,460</u>	<u>24,804,460</u>	<u>22,847,293</u>	<u>22,847,293</u>
Total Legal Debt Margin	<u>\$79,883,689</u>	<u>\$17,670,799</u>	<u>\$81,187,571</u>	<u>\$19,366,653</u>
Legal Debt Margin as a Percentage of the Debt Limit	76.31%	41.60%	78.04%	45.88%
(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>98,688,149</u>		<u>98,034,864</u>
		<u>\$104,688,149</u>		<u>\$104,034,864</u>
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor



2018		2017		2016	
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
33,439,999	33,439,999	36,355,000	36,355,000	38,925,645	38,925,645
45,000	45,000	50,000	50,000	33,234	33,234
37,597,300	37,597,300	40,355,600	40,355,600	30,077,600	30,077,600
646,988	646,988	895,704	895,704	1,155,513	1,155,513
4,203,504	4,203,504	4,603,599	4,603,599	5,025,720	5,025,720
0	0	0	0	0	0
0	0	0	0	48,880	48,880
7,245,000	7,245,000	3,960,000	3,960,000	4,130,000	4,130,000
83,177,791	83,177,791	86,219,903	86,219,903	79,396,592	79,396,592
1,954,999	1,954,999	2,375,000	2,375,000	2,794,999	2,794,999
3,615,000	3,615,000	3,945,000	3,945,000	4,216,766	4,216,766
985,000	985,000	1,025,000	1,025,000	1,065,000	1,065,000
1,735,000	1,735,000	1,780,000	1,780,000	1,798,234	1,798,234
1,385,000	1,385,000	1,565,000	1,565,000	1,745,000	1,745,000
3,335,000	3,335,000	3,550,000	3,550,000	3,755,000	3,755,000
0	0	0	0	45,000	45,000
0	0	0	0	0	0
37,597,300	37,597,300	40,355,600	40,355,600	30,077,600	30,077,600
0	0	0	0	0	0
646,988	646,988	895,704	895,704	1,155,513	1,155,513
4,203,504	4,203,504	4,603,599	4,603,599	5,025,720	5,025,720
0	0	0	0	0	0
3,215,000	3,215,000	885,000	885,000	3,375,000	3,375,000
1,020,346	1,020,346	3,470,260	3,470,260	1,495,482	1,495,482
59,693,137	59,693,137	64,450,163	64,450,163	56,549,314	56,549,314
23,484,654	23,484,654	21,769,740	21,769,740	22,847,278	22,847,278
<u>\$79,673,121</u>	<u>\$18,378,456</u>	<u>\$79,444,000</u>	<u>\$19,315,756</u>	<u>\$78,006,883</u>	<u>\$18,094,386</u>
77.23%	43.90%	78.49%	47.01%	77.35%	44.20%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>97,157,775</u>		<u>95,213,740</u>		<u>94,854,161</u>
	<u>\$103,157,775</u>		<u>\$101,213,740</u>		<u>\$100,854,161</u>

(continued)

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

	2015		2014	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,005,403,140	\$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	42,466,077	42,466,077	46,115,140	46,115,140
Special Assessment Bonds	35,293	35,293	37,352	37,352
Revenue Bonds	24,684,389	24,684,389	27,040,778	27,040,778
OWDA Loans	1,790,736	1,790,736	2,402,562	2,402,562
OPWC Loans	5,504,820	5,504,820	4,538,023	4,538,023
Department of Development Loan	0	0	0	0
Long-Term Note	96,361	96,361	142,480	142,480
Notes	5,320,000	5,320,000	955,000	955,000
Total	<u>79,897,676</u>	<u>79,897,676</u>	<u>81,231,335</u>	<u>81,231,335</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,189,998	3,189,998	3,574,999	3,574,999
Road and Bridge Improvements	3,804,707	3,804,707	4,247,648	4,247,648
Water System Improvement	1,195,000	1,195,000	1,235,000	1,235,000
Sewer	35,293	35,293	37,352	37,352
Tax Increment Financing (Road and Sewer)	1,920,000	1,920,000	1,920,000	1,920,000
Health Benefits	3,485,000	3,485,000	3,640,000	3,640,000
Hazardous Waste Transfer	240,000	240,000	285,000	285,000
Special Assessment Bonds	0	0	0	0
Revenue Bonds	24,684,389	24,684,389	27,040,778	27,040,778
Revenue Notes				
OWDA Loans	1,790,736	1,790,736	2,402,562	2,402,562
OPWC Loans	5,504,820	5,504,820	4,538,023	4,538,023
Long-Term Note	0	0	0	0
Notes	4,510,000	4,510,000	955,000	955,000
Amount Available in Debt Service Fund	<u>1,768,395</u>	<u>1,768,395</u>	<u>1,303,523</u>	<u>1,303,523</u>
Totals	52,128,338	52,128,338	51,179,885	51,179,885
Net Debt	<u>27,769,338</u>	<u>27,769,338</u>	<u>30,051,450</u>	<u>30,051,450</u>
Total Legal Debt Margin	<u>\$70,865,741</u>	<u>\$12,284,693</u>	<u>\$67,475,295</u>	<u>\$9,559,248</u>
Legal Debt Margin as a Percentage of the Debt Limit	71.85%	30.67%	69.19%	24.13%
(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

2013		2012		2011	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,942,280,100	\$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
40,726,730	40,726,730	47,726,837	47,726,837	53,731,253	53,731,253
48,264	48,264	58,878	58,878	68,746	68,746
33,030,200	33,030,200	32,750,400	32,750,400	23,926,120	23,926,120
2,992,393	2,992,393	3,561,284	3,561,284	4,343,399	4,343,399
4,072,335	4,072,335	4,276,733	4,276,733	4,178,140	4,178,140
0	0	205,820	205,820	252,941	252,941
187,277	187,277	230,790	230,790	273,056	273,056
3,545,000	3,545,000	1,530,000	1,530,000	5,915,000	5,915,000
84,602,199	84,602,199	90,340,742	90,340,742	92,688,655	92,688,655
3,663,262	3,663,262	3,993,579	3,993,579	4,690,882	4,690,882
4,685,175	4,685,175	5,112,543	5,112,543	6,522,179	6,522,179
1,275,000	1,275,000	1,315,000	1,315,000	1,350,000	1,350,000
48,264	48,264	41,470	41,470	43,235	43,235
0	0	0	0	0	0
3,790,000	3,790,000	3,940,000	3,940,000	0	0
330,000	330,000	375,000	375,000	415,000	415,000
0	0	17,408	17,408	25,512	25,512
29,240,200	29,240,200	28,810,400	28,810,400	23,926,120	23,926,120
2,992,393	2,992,393	3,561,284	3,561,284	4,343,399	4,343,399
4,072,335	4,072,335	4,276,733	4,276,733	4,178,140	4,178,140
0	0	210,036	210,036	252,941	252,941
3,545,000	3,545,000	1,530,000	1,530,000	5,915,000	5,915,000
1,003,920	1,003,920	3,224,469	3,224,469	95,486	95,486
54,645,549	54,645,549	56,407,922	56,407,922	51,757,894	51,757,894
29,956,650	29,956,650	33,932,820	33,932,820	40,930,761	40,930,761
\$67,100,353	\$9,466,151	\$62,361,146	\$5,184,766	\$60,860,934	\$385,917
69.13%	24.01%	64.76%	13.25%	59.79%	0.93%
	\$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		
2020	228,683	\$11,598,672,703	\$33,651,925	\$2,892,141	\$36,544,066	0.32%	\$159.80
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

(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: 2011 - 2020 Population Estimated by US Census Bureau

**Mahoning County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2020*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Mahoning County</b>			
General Obligation Bonds	\$33,651,925	100.00%	\$33,651,925
OPWC Loans	1,233,926	100.00	1,233,926
Capital Leases	1,532,494	100.00	1,532,494
<i>Total Direct - Mahoning County</i>	<u>36,418,345</u>		<u>36,418,345</u>
<b>Overlapping</b>			
Cities Wholly Within the County	1,863,000	100.00	1,863,000
Schools Wholly Within the County	84,924,486	100.00	84,924,486
Townships Wholly Within County	440,000	100.00	440,000
City of Alliance	745,000	0.10	745
City of Columbiana	2,295,000	18.91	433,985
City of Youngstown	20,039,000	98.28	19,694,329
Alliance CSD	3,553,000	6.37	226,326
Columbiana Exempted Village LSD	476,000	26.17	124,569
Hubbard Exempted Village LSD	13,620,553	0.48	65,379
Leetonia Exempted Village LSD	885,000	5.54	49,029
Mahoning County Career & Technical Center	2,514,999	95.96	2,413,393
Weathersfield LSD	7,945,000	8.30	659,435
West Branch LSD	2,719,018	46.16	1,255,099
<i>Total Overlapping</i>	<u>142,020,056</u>		<u>112,149,774</u>
<i>Totals</i>	<u>\$178,438,401</u>		<u>\$148,568,119</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, 2020

Source: Mahoning County Auditor

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

	2020	2019	2018	2017
Net Available Revenue:				
Gross Revenues (1)	\$32,714,454	\$28,725,562	\$27,886,614	\$26,349,827
Less: Operating Expenses (2)	24,281,307	24,178,079	23,534,141	22,737,463
Net Available Revenue:	<u>\$8,433,147</u>	<u>\$4,547,483</u>	<u>\$4,352,473</u>	<u>\$3,612,364</u>
Debt - Revenue Bonds:				
Principal	\$710,000	\$807,700	\$1,132,700	\$1,053,620
Interest	997,460	1,007,439	936,307	620,462
Revenue Bond Coverage	<u>4.94</u>	<u>2.51</u>	<u>2.10</u>	<u>2.16</u>
Debt Service - OWDA Loans				
Principal	229,678	230,597	237,990	249,085
Interest	3,887	6,644	9,455	12,610
OWDA Coverage	<u>36.11</u>	<u>19.17</u>	<u>17.59</u>	<u>13.80</u>
Debt Service - OPWC Loans				
Principal	272,065	225,853	200,712	222,740
OPWC Coverage	<u>31.00</u>	<u>20.13</u>	<u>21.69</u>	<u>16.22</u>
Total Debt Service:				
Principal	1,211,743	1,264,150	1,571,402	1,525,445
Interest	1,001,347	1,014,083	945,762	633,072
Total Coverage	<u>3.81</u>	<u>2.00</u>	<u>1.73</u>	<u>1.67</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor

2016	2015	2014	2013	2012	2011
\$25,147,673	\$23,619,157	\$23,099,088	\$20,664,423	\$21,409,913	\$21,126,159
21,478,094	20,172,279	16,983,722	16,208,846	17,589,884	16,259,618
<u>\$3,669,579</u>	<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>
\$1,024,500	\$1,041,000	\$1,017,400	\$988,700	\$970,700	\$927,280
651,322	673,958	696,544	718,152	739,372	783,876
<u>2.19</u>	<u>2.01</u>	<u>3.57</u>	<u>2.61</u>	<u>2.23</u>	<u>2.84</u>
624,498	601,098	579,106	558,165	795,265	1,014,778
23,888	61,717	83,710	104,651	142,441	196,275
<u>5.66</u>	<u>5.20</u>	<u>9.23</u>	<u>6.72</u>	<u>4.07</u>	<u>4.02</u>
254,726	333,258	319,971	306,971	302,110	299,059
<u>14.41</u>	<u>10.34</u>	<u>19.11</u>	<u>14.51</u>	<u>12.64</u>	<u>16.27</u>
1,903,724	1,975,356	1,916,477	1,853,836	2,068,075	2,241,117
675,210	735,675	780,254	822,803	881,813	980,151
<u>1.42</u>	<u>1.27</u>	<u>2.27</u>	<u>1.66</u>	<u>1.29</u>	<u>1.51</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>
2020	228,683	10,529,022,686	\$46,042	580.2	91,000	10,300
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

Source:

- (1) 2011 - 2020 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor



County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
	6.2%	6.2%	\$17,472,230	\$9,119,420	\$26,591,650
	5.7	3.9	13,048,120	16,800,800	29,848,920
	7.2	4.4	15,863,610	20,938,160	36,801,770
	5.9	4.1	14,003,350	18,073,820	32,077,170
	6.3	4.9	12,127,790	44,291,590	56,419,380
	7.3	5.0	13,262,230	9,926,210	23,188,440
	6.5	7.4	10,959,360	21,358,140	32,317,500
	7.6	7.8	10,319,990	20,427,500	30,747,490
	7.3	7.8	9,995,720	23,561,260	33,556,980
	9.5	8.5	12,427,010	27,573,880	40,000,890

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

2020		
Employer	Employees	Percentage of Total County Employment
Mercy Health	2,200 (1)	2.41%
Mahoning County	1,600	1.76
Youngstown State University	1,200	1.32
VXI Global Solutions	1,050	1.15
Infocision Management	1,050	1.15
Youngstown City School District	1,000	1.10
Southwoods Health	1,000	1.10
Akron Children's Hospital	800	0.88
Windsor House	750 (1)	0.83
City of Youngstown	600	0.66
Austintown Local School District	600	0.66
<b>Total</b>	<b>11,850</b>	<b>13.02%</b>
<b>Total Employment within the County</b>	<b>91,000</b>	

2011		
Employer	Employees	Percentage of Total County Employment
Humility of Mary Health Partners	3,400	3.01%
Youngstown State University	2,125	1.88
Mahoning County	1,482	1.31
Diocese of Youngstown	1,200	1.06
Infocision Management	1,075	0.95
Youngstown City School District	1,050	0.93
Windsor House	1,050	0.93
AT&T Call center	1,010	0.89
Austintown Local School District	585	0.52
Boardman Local School District	420	0.37
<b>Total</b>	<b>13,397</b>	<b>11.87%</b>
<b>Total Employment within the County</b>	<b>112,900</b>	

(1) These companies are located in multiple counties. The number shown represents the estimated total for Mahoning County only.

Source: Mahoning County Auditor

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

	<u>2020</u>	<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>
<b>Governmental Activities</b>										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	1	1	1	1	2	1	2
Facilities	5	6	6	6	5	5	6	6	6	6
GIS	0	0	0	0	0	0	0	1	1	1
Prosecutor	6	8	8	7	5	1	2	5	5	5
Real Estate Assessment	1	1	1	1	1	1	1	3	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	17	16	16	16	16	16	18	19	19
Public Safety										
County Vehicles										
Building Inspections	7	6	6	5	4	4	5	5	5	4
Coroner	4	6	5	5	4	4	4	3	4	3
Haz Mat/EMA Operations	10	10	8	8	8	6	13	10	22	22
Sheriff	75	75	69	77	76	54	57	66	69	68
Public Works										
County Vehicles										
Engineer	64	65	63	63	64	68	69	63	101	101
Sanitary Engineer	46	46	50	48	44	48	44	45	59	59
Recycling	5	7	5	6	5	7	7	5	5	6
Health Services										
County Vehicles										
MCBDD	54	54	55	61	62	56	55	69	65	59
Dog Kennel	5	5	5	5	4	5	6	4	4	4
Mental Health & Recovery	0	0	0	0	1	1	1	1	1	1
Human Services										
County Vehicles										
Childrens Services	3	4	4	4	4	3	3	2	3	3
Public Assistance	1	1	1	1	1	1	1	0	1	1

Source: Loss Prevention Department

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

Function/Program	2020	2019	2018	2017	2016	2015
<b>Governmental Activities</b>						
General Government						
Legislative and Executive						
Administrative	6	6	6	6	7	4
Auditor	13	11	10	11	10	10
Board of Elections	19	19	16	16	26	22
Commissioners	10	9	9	9	9	9
Data Processing	12	12	11	9	9	9
Facilities Management	26	25	27	29	28	27
Microfilm	4	4	4	4	4	3
Office of Management and Budget	2	2	2	2	2	2
Personnel	3	3	3	4	2	2
Planning Commission	3	3	3	3	3	2
Real Estate	14	14	14	14	13	12
Recorder	6	6	6	6	6	5
Treasurer	13	13	12	10	13	10
Workers Compensation	1	1	1	1	1	1
Judicial						
Child Support Administration	52	53	56	54	56	56
Clerk of Courts	42	42	42	42	45	43
Common Pleas	33	42	37	38	36	34
County Courts	35	39	37	37	32	33
Domestic Relations	15	14	14	12	12	11
Juvenile Court	90	103	106	113	116	118
Law Library	2	2	1	1	2	3
Municipal Courts	17	17	16	22	14	14
Probate	12	14	14	13	13	13
Prosecutor	59	61	57	57	56	52
Public Safety						
Board of Health	64	64	64	64	64	57
Building Regulations	10	9	8	9	9	8
Coroner	7	8	8	7	5	6
Emergency 911 Dispatch	0	0	0	0	1	13
Lead Based	7	7	7	7	7	7
Sheriff	226	222	225	223	226	224
Public Works						
Road and Bridge Engineering	70	70	66	66	73	73
Soil and Water Conservation	6	6	5	5	5	4
Solid Waste and Recycling	8	9	9	9	9	9
Health						
Child Health Services	120	118	108	102	98	113
Dog and Kennel	9	10	10	8	8	8
Drug and Alcohol Board	0	0	0	0	0	0
Mental Health and Recovery Board	9	9	9	10	10	10
Mental Retardation and Developmental Disabilities	188	186	199	249	275	286
Human Services						
Public Assistance	153	159	164	158	163	164
Veteran Services	14	14	15	13	14	13
<b>Business-Type Activities</b>						
Sewer and Water Engineering	90	92	90	91	91	92
<b>Total</b>	<u>1,470</u>	<u>1,498</u>	<u>1,491</u>	<u>1,534</u>	<u>1,573</u>	<u>1,582</u>

Source: Mahoning County Auditor

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

2014	2013	2012	2011
2	1	1	2
9	10	10	10
14	16	14	15
11	13	12	13
9	9	8	8
28	30	31	31
3	4	4	4
1	1	1	1
1	1	1	1
2	2	3	3
12	14	14	13
7	7	6	6
10	12	12	11
1	1	1	1
55	59	60	62
42	45	45	45
37	39	38	36
36	36	36	33
12	12	12	13
107	111	106	101
3	3	3	3
26	26	24	13
11	15	15	15
50	52	47	48
57	57	55	40
7	8	7	7
8	7	8	7
16	17	16	16
6	6	7	7
220	221	212	217
76	77	70	72
4	4	4	3
10	10	10	10
108	107	106	104
7	6	6	6
4	5	3	4
7	7	6	8
273	281	256	220
155	160	152	158
12	13	11	9
89	88	78	86
1,548	1,593	1,511	1,462

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

Function/Program	2020	2019	2018	2017
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	165,260	159,877	169,619	166,829
Voter Turnout in November	119,968	42,576	92,812	54,805
Percentage of Voter Turnout	72.59%	26.63%	54.72%	32.85%
Recorder				
Deeds Issued	8,340	8,532	9,568	8,516
Mortgages Issued	7,721	6,340	7,096	6,416
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	2,299	4,019	4,819	5,198
Criminal	1,590	1,878	2,083	2,171
Civil	1,022	1,503	1,397	1,386
Sebring Court				
Traffic	1,777	2,633	2,160	1,986
Criminal	422	403	421	437
Civil	269	379	328	286
Austintown Court				
Traffic	5,094	7,882	7,341	8,799
Criminal	769	1,032	1,040	1,232
Civil	965	1,383	1,272	1,391
Canfield Court				
Traffic	2,189	3,108	3,175	3,237
Criminal	307	328	407	429
Civil	271	436	400	311
Common Pleas Courts Cases				
Civil	2,118	2,617	3,036	3,414
Criminal	798	1,105	1,209	1,389
Divorce	536	613	663	607
Domestic	692	840	835	733
Health Services				
Dog and Kennel				
Dogs Licensed	26,028	25,268	26,160	26,849
Number of Penalties Assessed	2,028	2,257	1,963	860
Kennels	226	303	379	383
Number of Kennel Penalties Assessed	0	0	26	15
<b>Business-Type Activities</b>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	45,970	45,900	43,100	45,090
Non-Metered Rate	1,100	1,100	1,100	2,110
Mahoning County Water				
Number of Customers	1,500	1,500	1,500	1,473

Source: Mahoning County Auditor

2016	2015	2014	2013	2012	2011
166,110	159,060	167,314	166,020	170,079	182,248
117,636	70,322	69,444	48,924	119,171	80,979
70.82%	44.21%	41.51%	29.47%	70.07%	44.43%
8,191	7,395	6,616	7,077	6,542	6,506
6,588	5,555	6,278	7,724	7,719	6,639
5,200	5,189	4,837	4,732	4,894	5,123
1,994	1,934	1,819	1,816	1,752	1,795
1,168	1,040	1,241	1,119	1,218	1,237
2,230	2,244	2,347	1,973	2,004	1,825
368	361	414	555	560	526
218	202	193	221	290	352
9,800	9,808	8,964	8,545	8,834	8,806
1,143	1,142	1,248	1,338	1,359	1,308
1,130	1,111	1,131	1,049	1,503	1,510
3,225	3,892	3,219	4,801	5,781	4,524
445	400	461	491	489	515
293	285	308	329	485	507
3,474	1,297	1,332	1,340	1,326	1,408
1,464	3,320	3,337	3,656	3,899	4,086
640	588	640	652	676	745
794	735	794	815	776	794
26,819	27,433	27,987	29,087	30,794	28,499
2,685	2,208	2,064	2,146	2,486	719
395	405	434	276	241	81
5	0	10	22	20	15
41,000	41,100	40,950	42,450	40,612	41,160
1,000	1,000	1,000	1,011	1,100	1,126
1,500	1,500	1,500	1,430	1,376	1,352

**Mahoning County, Ohio**

*Miscellaneous Statistics*

*December 31, 2020*

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***Date of Incorporation*** March 1, 1846

***County Seat*** Youngstown, Ohio

***Major Attractions***

Hollywood Gaming at Mahoning Valley Race Course  
The Covelli Centre  
OH WOW Children's Center for Science and Technology  
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

**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

**7 Weekly Newspapers:**

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

**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 7/29/2021

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)