



OHIO AUDITOR OF STATE
KEITH FABER



MAHONING COUNTY
DECEMBER 31, 2022

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MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	M.C. Project Number	Pass Through Entity Identifying Number	2022 Expenditures	Provided to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed through the Ohio Department of Education:</i>					
<i>Child Nutrition Cluster:</i>					
School Breakfast Program	10.553		05PU 2022	17,124	-
			05PU 2023	14,987	-
Subtotal - School Breakfast Program				32,111	-
National School Lunch Program	10.555		LLP4 2022	33,322	-
			LLP4 2023	28,514	-
Subtotal - National School Lunch Program				61,836	-
Subtotal - Child Nutrition Cluster				93,947	-
COVID-19 EBT Administrative Costs	10.649		COVID-19	628	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
Food Assistance Employment and Training	10.561		G-2223-11-6957	124,755	-
Food Assistance			G-2223-11-6957	1,838,735	-
COVID-19 SNAP American Rescue Plan Act			G-2223-11-6957	72,416	-
Subtotal - Supplemental Nutrition Assistance Program Cluster				2,035,906	-
<i>Passed through the Ohio Department of Rural Development:</i>					
<i>Water and Waste Disposal Systems for Rural Communities</i>					
Loan Portion (Five Points Improvements)	10.760			2,824,510	-
Total U.S.Department of Agriculture				\$ 4,954,991	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21030	OHLHB0720-19	983,271	-
Continuum of Care Program	14.267	2217A	OH0455L5E042108	84,468	84,468
		2217O	OH0507L5E042001	44,658	44,658
		24175	OH0675L5E042000	66,106	-
		2417B	OH0554L5E042004	70,123	70,123
		2217M	OH0455L5E042007	37,393	37,393
Subtotal - Continuum of Care Program				302,748	236,642
<i>Passed through the Ohio Development Services Agency:</i>					
Community Development Block Grants / State's Program	14.228	2400C	B-F-20-1BT-1	167,150	-
		24010	B-C-20-1BT-1	197,592	-
Subtotal - Community Development Block Grants / State's Program				364,742	-
Home Investment Partnerships Program	14.239	24050	B-C-20-1BT-2	222,599	-
Total U. S. Department of Housing and Urban Development				\$ 1,873,360	\$ 236,642
U.S. DEPARTMENT OF INTERIOR					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			4,833	-
Total U. S. Department of Interior				\$ 4,833	\$ -
U.S. DEPARTMENT OF JUSTICE					
<i>Passed thru the Ohio Department of Public Safety -</i>					
<i>Office of Criminal Justice Services</i>					
<i>COVID-19 Coronavirus Emergency</i>					
Supplemental Funding Program	16.034	2710Q	2020-VD-BX-0250	13,685	-
		2710T	2020-CE-CCF-2355	42,956	-
Subtotal-COVID-19 Coronavirus Emergency Supplemental Funding Program				56,640	-
Violence Against Women Formula Grants	16.588	26022	2021-WF-VA-8213	50,718	-
		2908E	2019-WF-VA5-8929A	6,693	-
		2908F	2021-WF-VA5-8929	43,420	-
Subtotal - Violence Against Women Formula Grants				100,831	-
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance	16.575	26003	2023-VOCA-135110131	27,282	-
		26002	2022-VOCA-3471751	72,332	-
Subtotal - Crime Victim Assistance				99,614	-
Total U. S. Department of Justice				\$ 257,085	\$ -

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	M.C. Project Number	Pass Through Entity Identifying Number	2022 Expenditures	Provided to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction Cluster	20.205	80052	95446	322,504	-
		80088	104591	2,400	-
		80089	108742	311,408	-
		80096	104657	612,544	-
		80099	104658	896,298	-
		80100	112624	1,044,224	-
		80109	115294	43,920	-
		80112	111581	1,793,221	-
Subtotal - Highway Planning and Construction Cluster				5,026,519	-
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
State and Community Highway Safety	20.600	2704N	STEP-2022-MCS-00029	31,253	-
		2704P	STEP-2023-MCS-00029	7,433	-
Subtotal -State and Community Highway Safety				38,686	-
Minimum Penalites for Repeat Offenders for Driving While Intoxicted	20.608	2704M	IDEP-2022-MCS-00029	24,071	-
			IDEP-2023-MCS-00029	7,815	-
Subtotal - Minimum Penalites for Repeat Offenders for Driving While Intoxicted				31,886	-
Total U. S. Department of Transportation				\$ 5,097,091	\$ -
U.S. DEPARTMENT OF TREASURY					
<i>Direct:</i>					
COVID-19 Emergency Rental Assistance Program	21.023		ERA-2101112133 ERAE0041	1,219,089	1,206,241
				1,639,100	1,639,100
Subtotal - COVID-19 Emergency Rental Assistance Program				2,858,189	2,845,341
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			8,713,234	6,519,826
<i>Passed through the Ohio Office of Budget and Management:</i>					
COVID-19 Coronavirus Relief Funds	21.019			7,171	7,171
Total U. S. Department of Treasury				\$ 11,578,594	\$ 9,372,338
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Cluster (IDEA) Special Education Grants to States (IDEA, Part B)	84.027	23002	066118-6BSF-2022	25,488	-
		23003	066118-6BSF-2023	18,686	-
Subtotal - Special Education Cluster				44,174	-
COVID-19 Education Stabilization Fund Governor's Emergency Education Relief Fund (GEER 1 and II)	84.425C	2301C		89,577	-
		2301D		11,678	-
Subtotal - COVID-19 Education Stabilization Fund				101,255	-
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services- Vocational Rehabilitation Grants to States	84.126	22151	2021-4585	130,566	130,566
		22152	2022-4595	8,494	8,494
Subtotal - Rehabilitation Services- Vocational Rehabilitation Grants to States				139,060	139,060
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Special Education - Grants for Infants and Families with Disabilities	84.181		H181A200024	129,597	-
COVID-19 Individuals with Disabilities Education Act (IDEA)/ARP	84.181X		H181X210024	30,864	-
Total U.S. Department of Education				\$ 444,950	\$ 139,060

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	M.C. Project Number	Pass Through Entity Identifying Number	2022 Expenditures	Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Promoting Safe and Stable Families:					
Caseworker Visits	93.556		G-2223-11-6958	11,069	-
Caseworker Visits Admin			G-2223-11-6958	1,108	-
ESAA Preservation			G-2223-11-6958	74,495	-
ESAA Reunification			G-2223-11-6958	125,966	-
Post Adoption Special			G-2223-11-6958	68,571	-
Subtotal - Promoting Safe and Stable Families				<u>281,209</u>	-
Temporary Assistance for Needy Families (TANF) (Title IV-A):					
TANF Administration	93.558		G-2223-11-6957	1,039,020	50,724
TANF Earn/Collections			G-2223-11-6957	8,001	-
TANF Performance Incentives			G-2021-11-5958	149,064	-
TANF Fraud Awareness			G-2223-11-6957	1,970	-
TANF Regular			G-2021-11-5958	3,259,259	1,600,389
TANF Kinship Caregiver			G-2223-11-6957	94,836	94,836
TANF Summer Youth			G-2021-11-5958	168,720	168,720
TANF COVID-19 PRC			G-2021-11-5958	685,825	-
Subtotal - Temporary Assistance for Needy Families				<u>5,406,695</u>	<u>1,914,669</u>
Child Support Enforcement:					
Federal Child Support / State Match	93.563		G-2223-11-6957	2,638,184	-
Federal Incentives			G-2223-11-6957	557,415	-
Child Support Training			G-2021-11-5958	930	-
Subtotal - Child Support Enforcement				<u>3,196,529</u>	-
Child Care and Development Cluster:					
Child Care Admin	93.575		G-2223-11-6957	11,892	-
Child Care Non-Admin			G-2223-11-6957	572,089	-
Subtotal - Child Care and Development Cluster				<u>583,981</u>	-
Stephanie Tubbs Jones Child Welfare Services					
IV-B	93.645		G-2223-11-6958	127,556	-
IV-B Admin			G-2223-11-6958	13,618	-
Subtotal - Stephanie Tubbs Jones Child Welfare Services				<u>141,174</u>	-
Foster Care (Title IV-E):					
SSRMS Administrative Allocation	93.658		G-2223-11-6958	831,388	-
Foster Care Services			G-2223-11-6958	1,721,545	-
IV-E Contract Services			G-2223-11-6958	19,136	-
Subtotal - Foster Care				<u>2,572,069</u>	-
Adoption Assistance (Title IV-E):					
IV-E Admin & Training	93.659		G-2223-11-6958	1,525,363	-
IV-E Contracts			G-2223-11-6958	17,617	-
Non-Recurring Adoption			G-2223-11-6958	26,631	-
Subtotal - Adoption Assistance				<u>1,569,611</u>	-
Social Services Block Grant (Title XX):					
Title XX - Base	93.667		G-2223-11-6957	583,168	79,931
Title XX - Transfer			G-2223-11-6957	1,379,213	1,379,213
Subtotal - Social Services Block Grant				<u>1,962,381</u>	<u>1,459,144</u>
Elder Abuse Prevention Interventions Program:					
COVID-19 Stimulus APS	93.747		G-2021-11-5958	28,235	-
COVID-19 Ohio ARPA APS			G-2021-11-5958	11,772	-
Subtotal - Elder Abuse Prevention Interventions Program				<u>40,007</u>	-
Chaffee Foster Care Independence Program:					
	93.674		G-2021-11-5958	20,000	-
			G-2223-11-6958	36,477	-
Subtotal - Chaffee Foster Care Independence Program				<u>56,477</u>	-
Medicaid Cluster:					
Medical Assistance Program (Medicaid; Title XIX)	93.778		G-2223-11-6957	3,806,501	-
Medicaid Child Welfare Related			G-2021-11-5958	19,448	-
Subtotal - Medicaid Cluster				<u>3,825,949</u>	-

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	M.C. Project Number	Pass Through Entity Identifying Number	2022 Expenditures	Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Social Services Block Grant (Title XX)	93.667		Title XX	169,138	-
Subtotal - Social Services Block Grant (Title XX)				169,138	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Projects for Assistance in Transition from Homelessness	93.150	22143	PATH FY23	19,627	19,627
		22142	PATH FY22	89,576	89,576
Subtotal - Projects for Assistance in Transition from Homelessness				109,203	109,203
Social Services Block Grant (Title XX)	93.667	22063	TITLE XX FY23	44,778	44,778
		22062	TITLE XX FY22	141,715	141,715
Subtotal - Social Services Block Grant (Title XX)				186,493	186,493
Opioid State Targeted Response	93.788	2832I		1,097,219	1,097,219
		2832J		135,693	135,693
Subtotal - Opioid State Targeted Response				1,232,911	1,232,911
Block Grants for Community Mental Health Services	93.958	22043	Community Plan B.G. FY 23	85,020	85,020
		22042	Community Plan B.G. FY 22	94,481	94,481
		2207K	FORENSIC FY22	1,100	1,100
		2207L	FORENSIC FY23	3,300	3,300
COVID-19 Block Grants for Community Mental Health Services		22072	FY21 COVID	7,605	7,605
COVID-19 Block Grants for Community Mental Health Services		2217P	B09SM083835	41,975	41,975
Subtotal - Block Grants for Community Mental Health Services		2802A	COVID MITIGATION	12,317	12,317
				245,798	245,798
Block Grants for Prevention and Treatment of Substance Abuse (SABG)	93.959	28022	FED PER CAPITA FY 22	450,606	450,606
		28023	FED PER CAPITA FY 23	206,389	206,389
		28020	FED PER CAPITA FY 20	42,032	42,032
		28021	FED PER CAPITA FY 21	319,619	319,619
COVID-19 SABG		2802A	COVID MITIGATION	9,678	9,678
		2802B	Community Incentive	5,000	5,000
		2803W	CRISIS INFRASTRUCTURE FY23	50,000	50,000
		28132	TASC FY22	108,372	108,372
		28133	TASC FY23	77,408	77,408
		28122	Meridian Womens FY22	129,007	129,007
		28123	Meridian Womens FY23	110,577	110,577
		28112	NKRC Womens FY22	97,939	97,939
		28083	System of Care FY23	43,018	43,018
		28082	System of Care FY22	98,665	98,665
		2202A	AUD TREATMENT FY23	54,043	54,043
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				1,802,354	1,802,354
Mental Health Disaster Assistance and Emergency Mental Health	93.982	22022		4,683	4,683
Memo Total - All Social Services Block Grants	93.667			2,318,012	1,645,636
Total U. S. Department of Health and Human Services				\$ 23,386,662	\$ 6,955,254
U.S. COAST GUARD					
<i>Passed through the Ohio Department of Natural Resources:</i>					
Boating Safety Financial Assistance	97.012	27012		33,433	-
Total U.S. Coast Guard				\$ 33,433	\$ -
U.S. DEPARTMENT OF HOMELAND SECURITY					
<i>Passed through the Ohio Emergency Management Agency:</i>					
Public Assistance Grant Program	97.036	24503	PA-05-OH-4507-PW-00071	199,961	-
Emergency Management Performance Grants	97.042	2457C	EMC-2021-EP-00002	73,542	-
		2457D	EMC-2021-EP-00007	41,800	-
Subtotal - Emergency Management Performance Grants				115,342	-
Total U. S. Department of Homeland Security				\$ 315,303	\$ -

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	M.C. Project Number	Pass Through Entity Identifying Number	2022 Expenditures	Provided to Subrecipients
<u>DEPARTMENT OF U.S. ARMY CORP OF ENGINEERS</u>					
<i>Direct:</i>					
Law Enforcement Services at Berlin Lake	12.U01	27142		37,948	-
Total Department of U.S. Army Corp of Engineers				<u>\$ 37,948</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 47,984,251</u>	<u>\$ 16,703,295</u>

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County (the County) under programs of the federal government for the year ended December 31, 2022. 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 U.S. Department of Housing and Urban Development, the U.S. Department of Treasury, the U.S. Department of Education, and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

The federal loan programs listed below are administered directly by the County, and balances and transactions relating to these programs are included in the County’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2022 consist of:

AL Number	Program/Cluster Name	Outstanding Balance at December 31, 2022
10.760	Water and Waste Disposal Systems For Rural Communities	\$874,362
10.760	Water and Waste Disposal Systems For Rural Communities	222,805

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.

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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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the Mahoning County, (the County) as of and for the year ended December 31, 2022, 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, 2023. We noted the County adopted Governmental Accounting Standards Board Statement No. 87 and noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2022-001.

County's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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

Qualified and Unmodified Opinions

We have audited Mahoning County's, (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Mahoning County's major federal programs for the year ended December 31, 2022. Mahoning County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on Emergency Rental Assistance and Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Mahoning County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Emergency Rental Assistance and Coronavirus State and Local Fiscal Recovery Funds for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Mahoning County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Emergency Rental Assistance and Coronavirus State and Local Fiscal Recovery Funds

As described in finding 2022-002 in the accompanying schedule of findings, the County did not comply with requirements regarding reporting applicable to its AL #21.023 Emergency Rental Assistance and AL #21.027 Coronavirus State and Local Fiscal Recovery Funds major federal programs.

Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matter

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2022-002 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Mahoning County, (the County) as of and for the year ended December 31, 2022, 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, 2022. Our opinion also explained that the County adopted Governmental Accounting Standard No. 87 during the year and noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 30, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2023

MAHONING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified – Supplemental Nutrition Assistance Program Cluster (AL #10.561) Unmodified – Water and Waste Disposal Systems for Rural Communities (AL #10.760) Unmodified – Highway Planning and Construction (AL #20.205) Unmodified – Medicaid Cluster (AL #93.778) Unmodified – Block Grants for Prevention and Treatment of Substance Abuse (AL #93.959) Qualified – Emergency Rental Assistance Program (AL #21.023) Qualified – Coronavirus State and Local Fiscal Recovery Funds (AL #21.027)
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes

(d)(1)(vii)	Major Programs (list): Supplemental Nutrition Assistance Program Cluster Water and Waste Disposal Systems for Rural Communities Highway Planning and Construction Medicaid Cluster Block Grants for Prevention and Treatment of Substance Abuse Emergency Rental Assistance Program Coronavirus State and Local Fiscal Recovery Funds	<u>AL#</u> 10.561 10.760 20.205 93.778 93.959 21.023 21.027
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,439,528 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2022-001

Noncompliance and Material Weakness

Sound accounting practices require that when designing the public office’s system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

Ohio Rev. Code § 321.09 states that each business day, the county treasurer shall make a statement to the county auditor for the preceding day showing items the amount of taxes received and credited to the various undivided tax funds, the amount received on auditor's draft, the amount received from all other sources, the total amount deposited in the depository, the total amount paid by check on the depository, the total amount paid out in cash, the balance in the depository, and the balance in the county treasury.

Testing over the year-end reconciliation identified variances between the County treasury balance and the Treasurer's final daily statement and accounting system, which are as follows:

Investment Transactions:

Monthly Bank-to-Book Reconciliation by Net Investment Transactions

Month	Amount Per Book	Amount Per Bank (Treasury)	Variance
December 31, 2022	\$2,276,757	483,719	1,793,038

The variances are a result of unposted investment transactions such as interest income, bank service charges, purchases, sales, and realized gains/losses for the months of September-December. These items were posted and corrected as of January 6 and 11, 2023.

FINDING NUMBER 2022-001 (Continued)

Treasury Daily Statement Variances at Year-end:

Date	Amount Per Form 6	Amount Per Bank (Treasury)	Variance
December 31, 2022	\$171,306,393	\$173,139,034	\$1,832,641

Of these amounts, the amount reported for Fifth Third Bank & Investments ending Form 6 treasury balance did not include investment transactions from December such as purchases, sales, bank service charge, and realized gains. These items were posted and corrected on January 6 and 11, 2023.

Testing over the year-end reconciliation also identified 371 reconciling items totaling \$582,248. Of these amounts, 22, or \$1,032, date back to 2021, while the remaining 349, or \$581,216, pertain to 2022. A breakout is as follows:

Depository Reconciliation:

Month End	Reconciling Items	Amount
January 2021	1	(\$580)
July 2021	3	(2,748)
August 2021	5	10,872
September 2021	2	946
October 2021	4	(7,788)
November 2021	2	357
December 2021	5	(28)
February 2022	5	(1,670)
March 2022	24	(9,115)
April 2022	48	23,814
May 2022	16	845
June 2022	24	(13,156)
July 2022	38	91,748
August 2022	36	2,205
September 2022	39	12,201
October 2022	29	(1,143,635)
November 2022	27	(4,052)
December 2022	63	1,622,031

In addition to the reconciling items noted above, testing identified 99 journal entries or corrections to journal entries needed to the Treasurer's final daily statement to balance to the accounting system. The net effect of corrections needed totaled to \$58,717. Of these amounts, 13, or \$1,744, date back to 2021, while the remaining 86, or \$56,973 pertain to 2022. The net effect of the reconciling items and corrections needed resulted in cash adjustments to the accounting system in the amount of \$523,531. As of May 15, 2023, 37 or (\$1,475) reconciling items and 39 or (\$1,935) corrections to the Treasurer's final daily statement remained outstanding.

FINDING NUMBER 2022-001 (Continued)

This subsequently resulted in delays in performing monthly bank to book reconciliations by the Treasurer's office as documented below:

Month-end	Date Completed
January	March 22, 2022
February	May 5, 2022
March	July 25, 2022
April	December 13, 2022
May	December 13, 2022
June	December 16, 2022
July	January 17, 2023
August	January 18, 2023
September	January 19, 2023
October	January 19, 2023
November	March 6, 2023
December	March 6, 2023

Failure to reconcile on a timely basis increases the possibility that the County will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate daily Form 6 and monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Ohio Auditor of State recommends that all county officials with responsibility for the county's finances work collaboratively to meet their joint obligations to and broader expectations of the citizens of the county, to include a joint effort at preparing and verifying accurate and timely reconciliations of all accounts and funds.

Official's Response: Please see the following attachments: including the County Auditor's Response, the Official's (Treasurer's) Response, and the Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

Federal Programs - Reporting

Finding Number:	2022-002
Assistance Listing Numbers and Titles:	AL # 21.023 Emergency Rental Assistance Program and AL # 21.027 Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number / Year:	2022
Federal Agency:	United States Department of Treasury
Compliance Requirement:	Reporting
Pass-Through Entity:	None
Repeat Finding from Prior Audit?	No
Noncompliance and Material Weakness	

2 CFR § 1000 gives regulatory effect to the United States Department of Treasury for **2 CFR § 200.328 and 329** which states, in part, that unless otherwise approved by OMB, the Federal awarding agency must solicit only the OMB-approved governmentwide data elements for collection of financial information at time of publication the Federal Financial Report or such future, OMB-approved, governmentwide data elements available from the OMB-designated standards lead. This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly.

FINDING NUMBER 2022-002 (Continued)

Additionally, program-specific reporting requirements under the Emergency Rental Assistance Program 1 & 2 (ERA) and State and Local Fiscal Recovery Funds (SLFRF), requires all ERA and SLFRF grantees must submit quarterly reports with reporting periods of one calendar quarter and several cumulative fields covering all activity from the date of award through the quarter close.

The key line items in the form are:

1. The cumulative amount obligated by the grantee; and
2. The cumulative amount expended by the grantee

Additionally, **2 CFR Subpart F § 200.510(b)** requires the auditee to prepare a Schedule of Expenditures of Federal Awards (the Schedule) for the period covered by the County's financial statements which must include the total federal awards expended as determined in accordance with § 200.502.

At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the AL number or other identifying number when the AL information is not available.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule and note whether or not the auditee has elected to use the 10 percent de minimis cost rate as covered in § 200.414 Indirect (F&A) costs.

Testing over the County's quarterly reporting requirements for the Emergency Rental Assistance program identified the following:

Quarters Tested	Reports not submitted	Report not timely submitted	Cumulative Expenditure Amounts Incorrectly Reported	Cumulative Obligation Amounts Incorrectly Reported
8	0	1	4	5
Dollar Amount of Quarters Tested	Reports not submitted	Report not timely submitted	Cumulative Expenditure Amounts Incorrectly Reported	Cumulative Obligation Amounts Incorrectly Reported
\$2,858,189	\$0	\$3,923	\$576,374	\$6,826,442

FINDING NUMBER 2022-002 (Continued)

Furthermore, testing over the County's quarterly reporting requirements for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program identified the following:

Quarters Tested	Reports not submitted	Report not timely submitted	Cumulative Expenditure Amounts Incorrectly Reported	Cumulative Obligation Amounts Incorrectly Reported
4	0	0	4	4
Dollar Amount of Quarters Tested	Reports not submitted	Report not timely submitted	Cumulative Expenditure Amounts Incorrectly Reported	Cumulative Obligation Amounts Incorrectly Reported
\$22,359,780	\$0	\$0	\$6,850,871	\$1,101,017

Furthermore, the lack of effective controls over this compliance requirement resulted in the Schedule being misstated. As a result of the cumulative expenditure amounts being incorrectly reported for the SLFRF program, the County's Schedule of Expenditures of Federal Awards (Schedule) was overstated by \$3,091,886. Adjustments, to which management have agreed, are reflected in the accompanying Schedule.

Noncompliance with grant requirements as well as errors and omissions on the Schedule of Expenditures of Federal Awards could have an adverse effect on future grant awards by the awarding agency in addition to an inaccurate assessment of major federal programs that would be subjected to audit.

County management should review all grant and loan award documents in order to execute policies and procedures which help ensure compliance with grant and loan requirements, including Schedule reporting requirements. The County should implement a system to track all federal expenditures and related information separately from other expenditures and report federal expenditures with proper support including, but not limited to, grant agreements, calculation of the expenditures, and any federal reporting requirements. This will help ensure the County is in compliance with grant and loan requirements, the Schedule is complete and accurate, and major federal programs are accurately identified for audit.

Official's Response: Please see the following attachments: including the Official's Response, and the Corrective Action Plan.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2022

Finding Number	Finding Summary	Status	Additional Information
2021-001	Cash Reconciliation Process Errors	Not Corrected	Repeated, see comment 2022-001

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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 — auditor.mahoningcountyoh.gov

Auditor of State Keith Faber
C/O Michael Stredni, Senior Audit Manager
88 East Broad Street, 5th Floor
Columbus, Ohio 43215

June 22, 2023

Dear Mr Stredni:

In Finding Number 2022-001, the Auditor of State has again included the following paragraph:

“The Ohio Auditor of State recommends that all county officials with responsibility for the county’s finances work collaboratively to meet their joint obligations to and broader expectations of the citizens of the county to include a joint effort at preparing and verifying accurate and timely reconciliations of all accounts and funds.”

This paragraph was included in the similar finding in 2021. I am in complete agreement with the finding itself. I commend the effort of the AOS staff. However, by referring to “all county officials with responsibility for the county’s finances” you have failed to acknowledge my efforts and those of my staff. To summarize:

- From the time this issue was first discovered in July 2021, I have kept the Auditor of State’s staff and the county commissioners fully informed of the status.
- From June 2021 to March 2022, my staff performed the reconciliations of the county bank accounts. We could not make entries for the Treasurer’s Office or reconcile the Treasurer entries to the County financial records.
- At the recommendation of the AOS and the previous finding, I began providing periodic reports on the status of the reconciliations and number of exception items to the AOS and County Commissioners in 2022.
- After the March 2022 reconciliations, I pulled my staff off of the project because of the audit finding and the AOS pointed out the internal control violations regarding the Auditor’s staff performing the duties of the Treasurer.
- Throughout the entire period, my staff met with Treasurer employees to assist with the reconciliation effort.

If the AOS has specific county officials who should become more engaged in the process, then please identify them. It is grossly unfair to again diminish and discount the cooperation and efforts of the County Auditor's Office. As it stands, this comment imputes my professional reputation.

Very truly yours,



Ralph T. Meacham CPA

Mahoning County Auditor



Daniel R. Yemma
Mahoning County Treasurer
120 Market St.
Youngstown, OH 44503
(330) 740-2460

July 26, 2023

PROPOSED FINDING #2022-001

There was a meeting held June 14, 2023 between Treasurer's office and Auditor of State as requested by AOS. We were told the purpose was to discuss results of AOS review of "cash." We were handed a draft finding document and what appeared to be approximately 40-60 pages of notes, figures and other miscellaneous fine print and told AOS plans to issue a finding, FINDING NUMBER 2022-001. This is the first time during the audit engagement we were receiving comments or had discussion on this topic, negative or otherwise, the same way a similar topic was presented to us during last year's audit. As the meeting progressed we questioned AOS regarding the information and the specific nature of the alleged weakness. AOS was not able to go into detail with reference to the 40-60 pages of fine print, could not and would not answer questions to our satisfaction – and ended the meeting abruptly. AOS commentary regarding Treasurer's attitude during this meeting is off base and does not belong in an audit report (Exit Conference agenda, pg.5 attached.) AOS should make sure staff attending such meetings are able and willing to converse and communicate regarding their findings and not consider questions as being confrontational, argumentative nor an attack.

Finding #2022-001 does not indicate financial information being inaccurate, misstated nor misrepresented in any way. This makes it difficult to ascertain the exact nature of alleged weakness and laws or statutes being violated. Nonetheless this communication will attempt to address 2022-001 as follows:

- 1) The document references ORC #321.09 which requires the County Treasurer to make a daily statement to the County Auditor for the preceding day showing all monies received and expended and balances in the depository. This is accomplished with the daily completion and submission of a report used throughout the state known as the "Form 6." My office has always and continues to be in compliance by submitting a completely balanced Form 6 to the County Auditor on a daily basis.
- 2) Reference is made to specific unposted investment transactions for the months of September – December and states these items were posted and corrected January 17, 2023. AOS has been provided with pertinent documentation (attached) confirming the transactions for each of those months were posted on a routine basis in the following month, and that there were no investment transactions posted January 17. This is a material dating error by AOS. When confronted with this evidence AOS said they had "mistakenly" used the 1/17 date rather than correct dates of 1/06 and 1/11 for December postings. Additionally, AOS commentary leads one to believe all postings for Sept, Oct, Nov and Dec were made 1/06 and 1/11. This is not accurate, only December postings were made 1/06 and 1/11. Sept, Oct and Nov were made in the month following. It was also pointed out to AOS these postings are not "corrections" but are actual initial entries and, in addition

to using a wrong date, to refer to the entries as corrections is inaccurate and misleading. When pressed further on the commission of a material mistake with the date, AOS responded the comment refers to postings made to MUNIS (Mahoning County accounting software) and not to the Form 6. The Treasurer's office is not responsible for and does enter postings in MUNIS.

- 3) The Finding document lists the date bank reconciliations were completed for each month and notes a delay. This was an issue in the 2021 audit which Treasurer's has acknowledged. AOS is aware and has acknowledged the staffing challenges presented during 2021 by the sudden and unexpected retirement of a key staff member and the COVID pandemic. They are also aware of the County's diligence in resolving the situation, including contracting with a professional CPA consulting firm as well as an engagement with the Local Government Services Division of the Auditor of State (copy of LGS summary is attached.) All bank reconciliations are current as of March 2023 and continue to be completed monthly.

AOS refers to specific journal entries or corrections needed but does not name 99 journal entries as being required of the County Auditor's office rather than the Treasurer. The LGS summary differentiates between Auditor and Treasurer entries. AOS should rectify this omission in the Finding.

- 4) AOS takes exception to the Mahoning County Treasurer's office posting on a monthly basis entries resulting from management of the county's investment portfolio. Our investment advisor serves as advisor to many Ohio counties as well as the Treasurer of State of Ohio. They have confirmed posting of entries is done monthly in other counties throughout the state. Mahoning County follows this practice. I have spoken with Treasurers of other counties who confirm they post monthly and this has not resulted in any type of audit findings. In fact, some counties do not receive trade tickets at all and rely strictly on monthly statements for posting investment entries. Furthermore, certain information necessary to record the transactions is not available until the following month statements are received.

The responsibilities and duties of the County Treasurer as investment authority are primarily granted by ORC #135.35 and further outlined in the Ohio County Treasurer's Manual most current edition November 2018 issued by Dave Yost (former) Auditor of State in Topic 4 – Investments, Section (L)(3). Per the statute, Mahoning County has established an Investment Advisory Committee which formulates the County's investment policy. Mahoning County's investment policy takes language directly from 135.35 and the Treasurer's Manual that requires monthly portfolio reporting as opposed to daily or real time as follows:

Section VII Reporting

"The Investing Authority will maintain a **monthly** portfolio report and shall issue a copy of the **monthly** portfolio report to the Committee, detailing the current inventory of all obligations and securities, all **monthly** transactions..."

The Mahoning County Treasurer's office is in compliance with the County Investment Policy, Ohio County Treasurer's Manual and Ohio Revised Code.

Respectfully submitted,

Daniel R. Yemma

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Auditor of State's Conclusion:

At the entrance conference for the County engagement, held on March 23, 2023, it was communicated to the Treasurer and Those Charged With Governance that AOS anticipated a comment addressing the continued issues with the bank reconciliation process would be included in the County's 2022 audit report. The June 14 meeting was not the first time the Treasurer was informed of this comment. At the meeting held on June 14th with the Treasurer to discuss the draft comment, AOS presented 28 pages of information to provide support for the numerous errors and reconciling items that were identified in the county reconciliations and described within the comment and AOS was fully prepared to present this information and answer all questions asked. However, due to less than professional behavior by the Treasurer, the meeting was concluded in the best interest of both parties. This behavior was not introduced in this report until the Treasurer included that reference in his official response.

The daily Form 6 that was completed by the Treasurer's Office excluded several reconciling items which were needed to properly balance the daily Form 6 throughout 2022 which are summarized within the comment. Moreover, although the investment activity is posted to the Form 6, it does not take into account the book-side of the postings, and since the activity is not posted into the accounting system, it is recorded as a reconciling item until entered and therefore was not a material dating error.

AOS has acknowledged the staffing changes back in 2021 and the outside assistance provided, however, control deficiencies were still identified throughout 2022. As noted in the comment, the final journal entries for calendar year 2022 were reported as of May 15, 2023.

Finally, the County's investment advisor operation team remits trade-ticket summaries to the Treasurer's office after a trade is executed to be entered into the accounting system. It has been past practice of the Treasurer's office to post these items as they occurred, which is vital to help ensure the County is completing a balanced Form 6 daily. We acknowledge the County's investment policy and a monthly portfolio that is maintained, however, this does not mean investment transactions should be posted on a monthly basis.

The County Auditor's office provided a response to the Treasurer's official response which can be obtained from the County Auditor's office. In addition, the Treasurer's office provided attachments to his official response which can be obtained from the County Treasurer's office.



Board of Mahoning County Commissioners

21 West Boardman Street, Suite 200 Youngstown, OH 44503 ~ Phone: (330) 740-2130/Fax: (330) 740-2006

County Commissioners

David C. Ditzler • Carol Rimedio-Righetti • Anthony T. Traficanti

Clerk of the Board

Nancy M. Laboy

Federal Schedule Audit Comment: County Response

Emergency Rental Assistance Program

Timely Reporting:

The County made every attempt through communications with the Treasury to upload annual reports for ERA 1, without being able to do so by the due date. The County did submit the documents manually by e-mail through dumps of the system. County staff worked with the US Treasury to address these issues. A resolution to the problem did not occur until second quarter of 2023. The Final report for ERA 1 has been submitted through the portal.

Cumulative Expenditure/ Obligation Amounts:

There was some misinterpretation on the part of County staff on whether the cumulative amounts to be reported was for the quarter or cumulatively for the grant program. It is to be noted that amounts in the County system were properly recorded and no exceptions were noted in the actual expenses/ obligations being for a valid grant purposes. Corrected on Final Report for ERA 1.

State/ Local Federal Relief Funds Program

Cumulative Expenditures/ Obligations Incorrectly Reported:

There was some misinterpretation on the part of County staff on reporting the election of the \$10,000,000.00 Revenue Replacement Funds for the SLFRF. It was thought that you could only show the \$10,000,000.00 as obligated and expended once the election was made. This resulted in a net overstatement of obligations for any revenue replacements funds that were not yet obligated by resolution by the Board of Mahoning County Commissioners. The County tracked the individual projects by notes in the Treasury system to note the actual obligations.

The County's financial system tracks grants by fund, department and project codes. The funds in the County's financial system were and are correctly obligated and tracked. The County will make the necessary corrections to the 2023 second quarter report to make sure the report agrees with the County's financial system. It is to be noted that no exceptions were noted in funds being used for the stated purposes of the grant. Senior management will provide additional oversight to the reports prior to submitting to the US Treasury.

Audrey C. Tillis
County Administrator
Mahoning County Board of Commissioners
June 26, 2023



Daniel R. Yemma
Mahoning County Treasurer
120 Market St.
Youngstown, OH 44503
(330) 740-2460

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2022

Finding Number:	2022-001
Planned Corrective Action:	Bank reconciliations shall continue to be completed on a monthly basis.
Anticipated Completion Date:	Completed.
Responsible Contact Person:	Daniel Yemma, County Treasurer



Board of Mahoning County Commissioners

21 West Boardman Street, Suite 200 Youngstown, OH 44503 ~ Phone: (330) 740-2130/Fax: (330) 740-2006

County Commissioners

David C. Ditzler • Carol Rimedio-Righetti • Anthony T. Traficanti

Clerk of the Board

Nancy M. Laboy

Finding Number: 2022-002

Planned Corrective Action: The County Administrator, along with the Grants Manager will review and sign off on all quarterly and final reports for the 2nd and 3rd quarters of 2023 and verify that they agree to the County's financial system. Starting in the 4th quarter of 2023, the Grants Manager will review and sign off on reconciliations with the County's Financial System. The County Administrator will maintain oversight and provide support as needed.

The Grants Manager will seek clarification of grant requirements where there is not a clear understanding of the requirement as outlined by the grantor and document submitted requests. The County Administrator will go over the final reports before submitting.

Anticipated Completion Date: Earliest - June 30, 2023 reporting period, at the latest September 30, 2023 reporting period for the State and Local Fiscal Recovery Funds.

The ERA 1, we are continuing the close out process for final report. The County does not have access to update prior quarters. Everything was updated in the final report. If allowable by the Federal system the County will make any updates.

Responsible Contact Person: Audrey Tillis, County Administrator

Mahoning County, Ohio 2022 Annual Comprehensive Financial Report

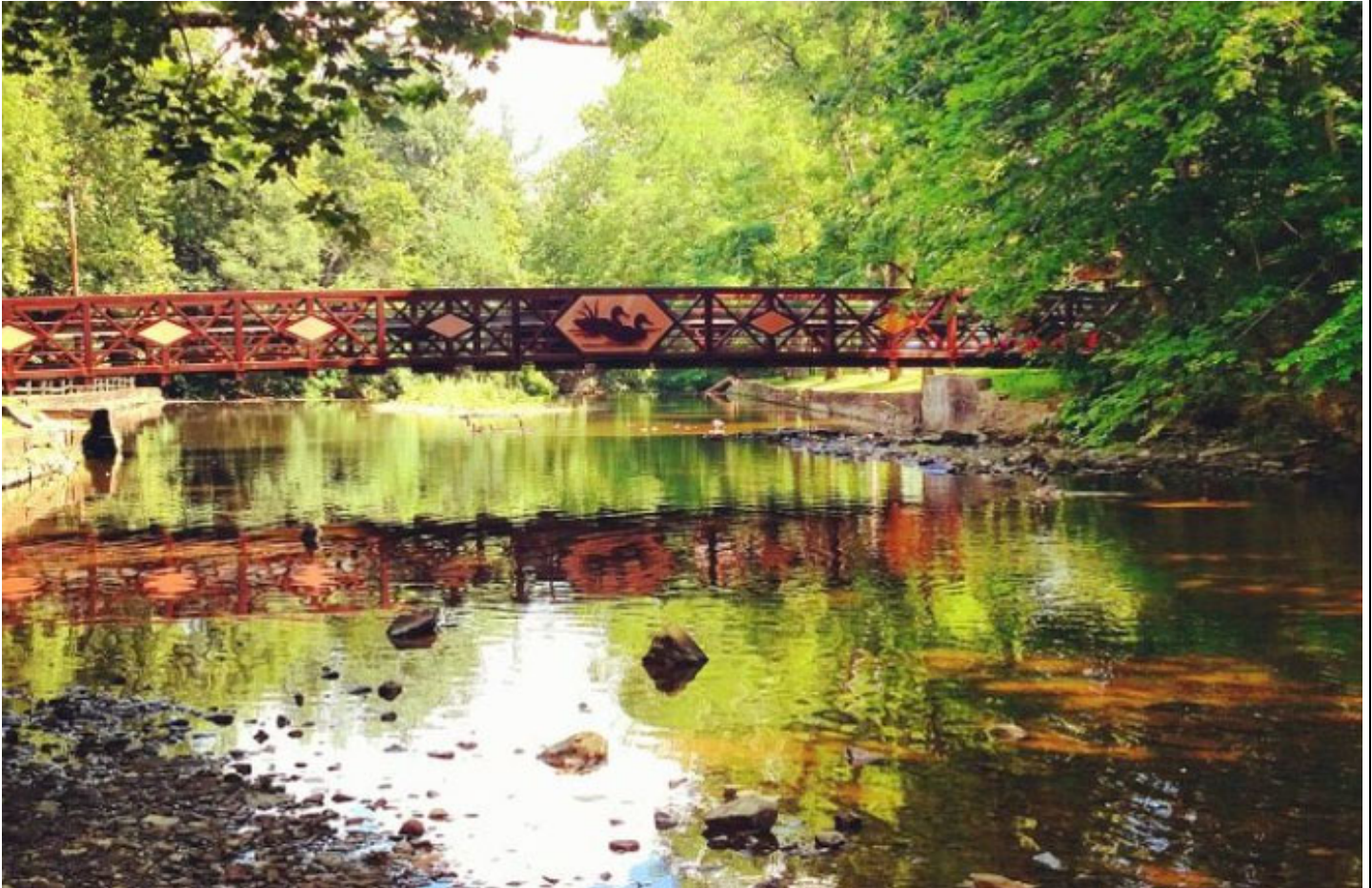


**For Fiscal Year Ended
December 31, 2022**



Ralph T. Meacham, CPA
Mahoning County Auditor

Introductory



Yellow Creek Park, Struthers
Yellow Creek Park, Struthers

**Mahoning County,
Ohio**
**Annual Comprehensive Financial
Report For the Year Ended
December 31, 2022**



Ralph T. Meacham, CPA
Mahoning County Auditor

Stacy A. Marling
Chief Deputy Auditor

Prepared by the Mahoning County Auditor's Office

Mahoning County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
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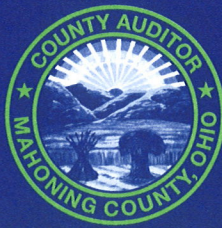
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RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

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

June 30, 2023

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Annual Comprehensive Financial Report for the year ended December 31, 2022. 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 2022. 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, 2022, 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. The 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 225,636 making it the 12th 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 personal services and operating object level within each department for all funds.

Economic Conditions and Employment

Some of the largest private sector employers in the County include: Mercy Health Partners, Southwoods Health and Windsor House. Five out of the ten largest employers are government agencies.

The unemployment rate at the end of 2022 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 4.8 percent compared to the State and National averages, which were 4.0 and 3.6 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division's annual report for 2021, reflects that the largest employment increase was in leisure & hospitality. The most significant employment decline occurred in the health care & social assistance sector.

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 23 bargaining units in the County representing 973 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. Subsequent resolutions address the policy that sets forth reserve balance, funding, and uses in both the General Fund and the establishment of a reserve in the Criminal and Administrative Justice Fund. The source of funding were from Casino revenue set asides and unreserved fund balances in both funds.

The current resolution adopted by the Board of Mahoning County Commissioners on November 29, 2021, resolved that 60 percent of all casino revenue received by the County will be allocated to the General Fund, 30 percent to the Criminal and Administrative Justice Fund, and 10 percent to the maintenance of the Criminal and Administrative Justice Fund Stabilization Reserve. All other revenues not designated for reserve 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 stabilization reserve balance was \$7,573,896 in the General Fund and \$5,976,689 in the Criminal and Administrative Justice Fund as of December 31, 2022. The General Fund Stabilization and Criminal and Administrative Justice Stabilization reserves have reached State maximums as the result of allocations from Casino revenues and unallocated reserves as of December 31, 2022.

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 2022

- The 2020-2022 Corona Virus 19 pandemic continued to provide a challenge for the County to provide essential services to the Community and still maintain a safe working environment for employees. In 2021, the County was awarded \$42.3 million in American Rescue Plan Act (ARPA) federal funds to be allocated in two disbursements; approximately half in 2021 and the final in 2022. The County continued to utilize the funds to address needs for small business development and expansion along with support for not-for-profit agencies that dealt with the most vulnerable of our population. Internal funding was utilized to address technology needs and infrastructure. The ARPA funding also became a source to address workforce development through various avenues within primary and secondary education and not-for-profit agencies.
- In November of 2021, the voters passed an additional 0.25 percent County-wide sales tax dedicated to Roads, Bridges and Other Infrastructure Projects. The effective date of the levy was April 1, 2022 and generated revenues starting in July 2022. No projects were identified by the townships in 2022 to allow a reserve for planning purposes in 2023. The funding generated was put in a designated fund for Mahoning County Road, Bridges and Other Infrastructure construction projects.

Major Initiatives

- The Mahoning County Engineer's Office initiated and completed the 2021 Road & Bridge Safety Upgrade in the 2022 calendar year. The project was a result of 23.8 percent Ohio Public Works Commission (OPWC) funding with the remaining 76.2 percent of funds coming from the County Engineer's local monies. Additional roads, Oak Street and County Line Road, were included as a joint project with Hubbard Township, and they were funded with 100 percent local monies. Other additional roads, which were funded with 100 percent local monies from Green Township included Beaver Creek Road, Middletown Road, and Roller Road. The total cost for this project was \$2,580,641, which resurfaced 14.72 miles of County roads and 2.69 miles of township roads.
- The Engineering Department also completed additional projects funded with both Federal and/or State monies in 2022 including the following:
 - South Avenue Resurfacing, Phase 1
This project consisted of approximately 1.95 miles of milling, resurfacing, pavement markings, traffic detectors, pavement repair and curb and gutter replacement from Western Reserve Road to Presidential Drive. The final cost of the project totaled \$1,097,513 and was funded with federal monies as well as OPWC and local funds to cover the local match requirements.
 - South Avenue Resurfacing, Phase 2
This project consisted of approximately 1.54 miles of milling, resurfacing, pavement markings, pavement repair and curb and gutter replacement from Presidential Drive to Mathews Road. The final cost of the project was estimated at \$1,378,347 and was funded with federal and local monies.
 - MAH CR12/VAR: Various Road Resurfacing
This project consisted of pavement planning, asphalt overlay, aggregate berms and pavement markings of various sections of County roadways totaling approximately 15.47 miles. The total final cost of the project was \$3,254,940 and was funded with federal and local monies. The following roads were included:
 - Center Street: 12th Street to S.R. 14
 - 12th Street: Middletown Road to S. R. 14
 - Bedell Road: Western Reserve Road to Mill
 - Western Reserve Road: Helsel Road to Duck Creek Road
 - Helsel Road: Center Street to Western Reserve Road
 - Bailey Road: U.S. 224 to Palmyra Road
 - South Avenue: Western Reserve Road to Mathews Road
- The Sanitary Engineering Department completed two major projects in 2022:
 - The Poland Sanitary Sewer Interceptor Rehabilitation Improvement No. 519. The improvement includes the rehabilitation of approximately 6,353 linear feet of sanitary sewer lines, 419 manholes, 51 laterals and 6,353 feet of heavy sewer line cleaning in Poland Township and Poland Village. The rehabilitation project is one part of significant improvement(s) to the collection system and will reduce infiltration/inflow (I/I) in the sanitary sewer system. Excessive I/I adds to treatment costs by processing clear water at the wastewater plants. Removing clear water will in the short and long term reduce cost for operations and reduce the occurrence of surcharging during rain events. Surcharging can and has caused basement flooding. The total cost of the project was \$2,172,000 and was funded by notes proceeds.

- Meander WWTP Conveyor Replacement Improvement No. 523. The improvement provides for the replacement of the belt conveyor system. The belts transports sludge from the centrifuge to dumpster for disposal. The existing conveyor system had reached its useful life. The total cost of the project was \$743,000 and was funded by note proceeds.

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 an Annual Comprehensive Financial Report. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement was awarded for the 2021 Annual Comprehensive Financial Report and is issued for each year. We believe that our current Annual Comprehensive Financial Report 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 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.

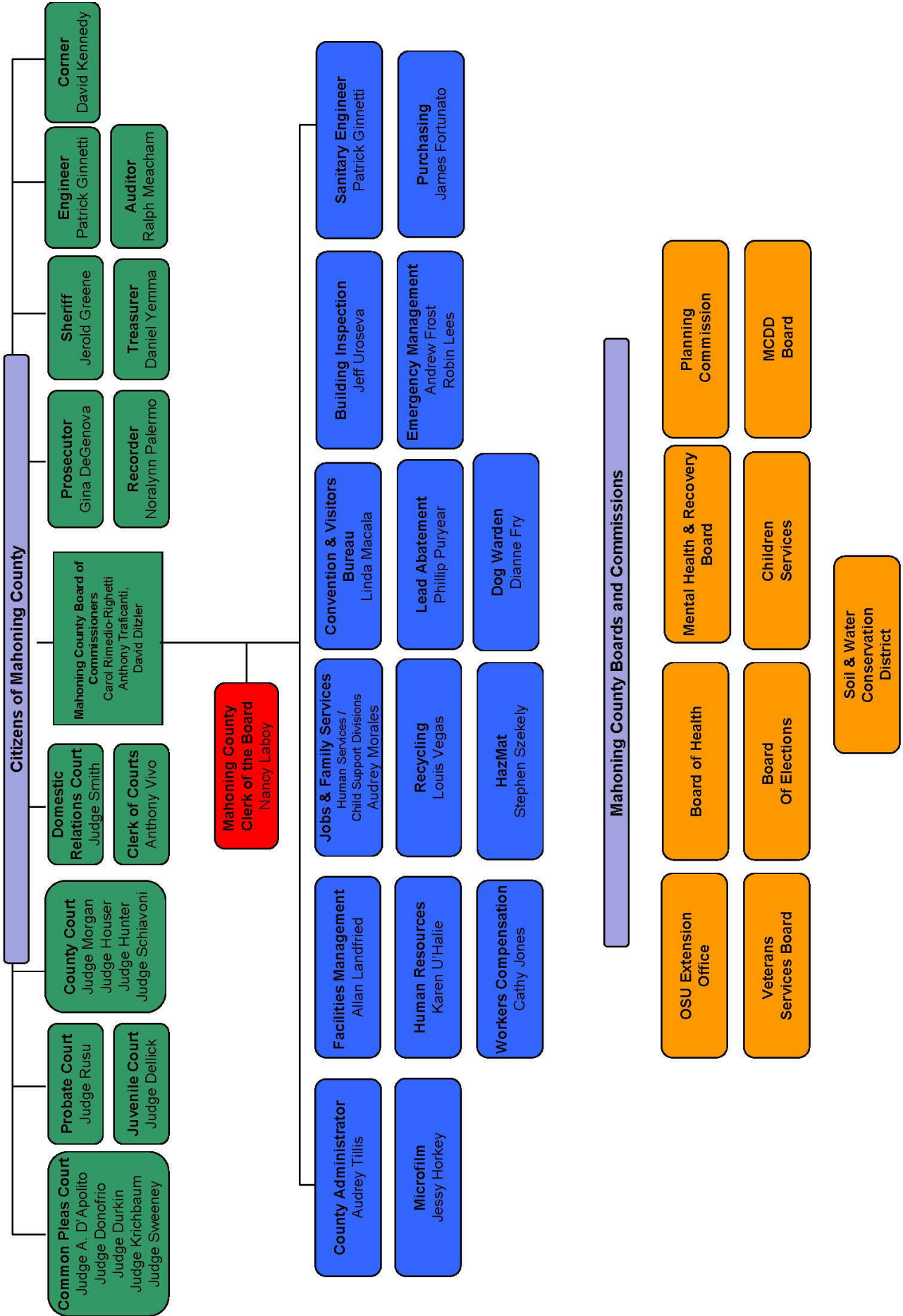
Very truly yours,



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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

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Financial Section



Austintown Library
Austintown Library

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the Mahoning County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 unit and remaining fund information of the Mahoning County, Ohio as of December 31, 2022, 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, Developmental Disabilities Board, and American Rescue Plan Act funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 24 to the financial statements, during 2022, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. In addition, 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. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary information

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

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

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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, 2023

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2022. 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 2022 are as follows:

- The County's overall financial position increased in 2022. Net position for both governmental activities and business-type activities increased mainly as a result of increases in both cash and cash equivalents and the net OPEB asset and a decrease in the net pension liability. Cash and cash equivalents increased due to careful management of resources. Net position for both governmental activities and business-type activities also increased due to an increase in capital assets resulting from current year additions exceeding annual depreciation/amortization and current year deletions.
- The County had capital asset additions for governmental and business-type activities that were across every category of assets except for land and intangible right to use assets in both and buildings, structures and improvements in business-type activities. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- The County refunded a portion of its sewer revenue bonds to take advantage of lower interest rates and thereby realizing savings on future interest payments.
- Overall governmental cash realized an increase over 2021 as the County monitored cash balances through careful administrative planning.

Using this Annual Comprehensive Financial Report (ACFR)

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

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

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

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 2022?” 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 non-fiduciary 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, the developmental disabilities board and the American Rescue Plan Act special revenue funds.

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.

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 2022 compared to 2021:

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(Table 1)						
<i>Net Position</i>						
	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	2021	2022	Restated 2021
Assets						
Current and Other Assets	\$309,123,272	\$285,223,470	\$88,289,296	\$62,764,458	\$397,412,568	\$347,987,928
Net Pension Asset	1,161,426	769,478	92,385	61,206	1,253,811	830,684
Net OPEB Asset	14,599,751	8,397,050	1,150,607	658,668	15,750,358	9,055,718
Capital Assets, Net	167,652,094	161,701,019	100,199,592	97,657,738	267,851,686	259,358,757
<i>Total Assets</i>	<u>492,536,543</u>	<u>456,091,017</u>	<u>189,731,880</u>	<u>161,142,070</u>	<u>682,268,423</u>	<u>617,233,087</u>
Deferred Outflows of Resources						
Pension	18,464,340	10,870,474	1,448,584	841,331	19,912,924	11,711,805
OPEB	208,066	4,465,833	15,459	353,907	223,525	4,819,740
Deferred Charge on Refunding	704,519	775,948	157,519	53,899	862,038	829,847
Asset Retirement Obligation	0	0	4,408,875	4,640,250	4,408,875	4,640,250
<i>Total Deferred Outflows of Resources</i>	<u>19,376,925</u>	<u>16,112,255</u>	<u>6,030,437</u>	<u>5,889,387</u>	<u>25,407,362</u>	<u>22,001,642</u>
Liabilities						
Current Liabilities	47,505,591	37,247,204	5,348,395	3,983,125	52,853,986	41,230,329
Long-term Liabilities						
Due within one Year	9,854,292	9,307,976	3,872,381	2,793,475	13,726,673	12,101,451
Due in More than one Year						
Net Pension Liability	42,657,410	71,883,586	3,301,036	5,661,747	45,958,446	77,545,333
Other Amounts	36,860,110	39,689,793	89,225,586	69,047,514	126,085,696	108,737,307
<i>Total Liabilities</i>	<u>136,877,403</u>	<u>158,128,559</u>	<u>101,747,398</u>	<u>81,485,861</u>	<u>238,624,801</u>	<u>239,614,420</u>
Deferred Inflows of Resources						
Property Taxes	44,172,389	44,373,031	0	0	44,172,389	44,373,031
Payments in Lieu of Taxes	821,000	770,362	0	0	821,000	770,362
Leases	1,880,273	2,222,923	572,417	575,959	2,452,690	2,798,882
Deferred Gain on Refunding	37,167	40,285	0	0	37,167	40,285
Pension	51,346,247	32,067,325	4,069,468	2,498,674	55,415,715	34,565,999
OPEB	15,111,612	25,717,931	1,192,777	2,035,861	16,304,389	27,753,792
<i>Total Deferred Inflows of Resources</i>	<u>113,368,688</u>	<u>105,191,857</u>	<u>5,834,662</u>	<u>5,110,494</u>	<u>119,203,350</u>	<u>110,302,351</u>
Net Position						
Net Investment in Capital Assets	127,333,995	117,399,636	47,667,365	48,760,438	175,001,360	166,160,074
Restricted for:						
Capital Projects	24,150,535	13,119,751	0	0	24,150,535	13,119,751
Debt Service	555,056	728,549	14,644,404	12,365,931	15,199,460	13,094,480
Public Safety	31,014,208	25,794,889	0	0	31,014,208	25,794,889
Public Works	12,853,708	14,259,388	0	0	12,853,708	14,259,388
Health Services	54,213,597	53,816,542	0	0	54,213,597	53,816,542
Human Services	18,708,078	17,945,394	0	0	18,708,078	17,945,394
General Government	21,284,577	24,412,552	0	0	21,284,577	24,412,552
Unclaimed Monies	1,914,375	1,651,020	0	0	1,914,375	1,651,020
Pension and OPEB Plans	1,086,221	811,894	83,857	63,857	1,170,078	875,751
Unrestricted (Deficit)	(31,446,973)	(61,056,759)	25,784,631	19,244,876	(5,662,342)	(41,811,883)
<i>Total Net Position</i>	<u>\$261,667,377</u>	<u>\$208,882,856</u>	<u>\$88,180,257</u>	<u>\$80,435,102</u>	<u>\$349,847,634</u>	<u>\$289,317,958</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022. 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 \$31.2 million from careful management of resources. This increase was partially offset by a decrease in fair market value of approximately \$7 million on investments due to economic conditions. Capital assets increased due to additions outpacing current year depreciation/amortization and deletions. Current liabilities increased due mainly to an increase in unearned revenue relating to intergovernmental revenue from grants received before the eligibility requirements are met. The decrease in long-term liabilities can be attributed primarily to significant decreases 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 2022 as well as to additional unspent revenue bond proceeds of approximately \$18.4 million. Capital assets increased as a result of current year additions exceeding annual depreciation and current year deletions. Current liabilities increased due mainly to an increase in contracts payable related to sewer capital improvements. Long-term liabilities increased due to the issuance of \$5,735,000 in sewer revenue refunding bonds and \$20,890,000 in sewer revenue improvement bonds. The increase in long-term liabilities was partially offset by a 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 2022 and 2021.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Program Revenues						
Charges for Services and Assessments	\$25,631,071	\$25,193,393	\$38,818,991	\$34,923,851	\$64,450,062	\$60,117,244
Operating Grants and Contributions	80,698,660	95,701,660	0	0	80,698,660	95,701,660
Capital Grants and Contributions	9,846,421	11,124,293	640,591	129,782	10,487,012	11,254,075
<i>Total Program Revenues</i>	<u>116,176,152</u>	<u>132,019,346</u>	<u>39,459,582</u>	<u>35,053,633</u>	<u>155,635,734</u>	<u>167,072,979</u>
General Revenues						
Property Taxes	44,266,734	44,280,374	0	0	44,266,734	44,280,374
Sales Taxes	62,608,786	52,116,815	0	0	62,608,786	52,116,815
Hotel/Lodging Taxes	2,074,699	1,843,415	0	0	2,074,699	1,843,415
Grants and Entitlements	8,157,088	7,498,946	0	0	8,157,088	7,498,946
Conveyance Taxes	3,739,627	3,608,654	0	0	3,739,627	3,608,654
Investment Earnings/Interest	(6,149,304)	(811,646)	251,026	106,389	(5,898,278)	(705,257)
Payments in Lieu of Taxes	867,539	1,177,669	0	0	867,539	1,177,669
Unrestricted Contributions	1,750	7,004	0	0	1,750	7,004
Other	4,099,186	3,331,992	57,048	44,871	4,156,234	3,376,863
<i>Total General Revenues</i>	<u>119,666,105</u>	<u>113,053,223</u>	<u>308,074</u>	<u>151,260</u>	<u>119,974,179</u>	<u>113,204,483</u>
<i>Total Revenues</i>	<u>235,842,257</u>	<u>245,072,569</u>	<u>39,767,656</u>	<u>35,204,893</u>	<u>275,609,913</u>	<u>280,277,462</u>
Program Expenses						
General Government:						
Legislative and Executive	40,465,861	36,628,371	0	0	40,465,861	36,628,371
Judicial	19,401,175	14,664,926	0	0	19,401,175	14,664,926
Public Safety	31,737,861	17,700,451	0	0	31,737,861	17,700,451
Public Works	12,084,062	11,205,239	0	0	12,084,062	11,205,239
Health	36,386,158	33,211,519	0	0	36,386,158	33,211,519
Human Services	41,957,042	31,350,477	0	0	41,957,042	31,350,477
Interest	1,249,577	1,067,370	0	0	1,249,577	1,067,370
Water	0	0	1,807,694	1,913,414	1,807,694	1,913,414
Sewer	0	0	29,990,807	24,479,964	29,990,807	24,479,964
<i>Total Program Expenses</i>	<u>183,281,736</u>	<u>145,828,353</u>	<u>31,798,501</u>	<u>26,393,378</u>	<u>215,080,237</u>	<u>172,221,731</u>
<i>Income (Loss) before Transfers</i>	<u>52,560,521</u>	<u>99,244,216</u>	<u>7,969,155</u>	<u>8,811,515</u>	<u>60,529,676</u>	<u>108,055,731</u>
Transfers	224,000	224,000	(224,000)	(224,000)	0	0
<i>Change in Net Position</i>	<u>52,784,521</u>	<u>99,468,216</u>	<u>7,745,155</u>	<u>8,587,515</u>	<u>60,529,676</u>	<u>108,055,731</u>
<i>Net Position Beginning of Year - Restated</i>	<u>208,882,856</u>	<u>109,414,640</u>	<u>80,435,102</u>	<u>71,847,587</u>	<u>289,317,958</u>	<u>181,262,227</u>
<i>Net Position End of Year</i>	<u>\$261,667,377</u>	<u>\$208,882,856</u>	<u>\$88,180,257</u>	<u>\$80,435,102</u>	<u>\$349,847,634</u>	<u>\$289,317,958</u>

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

Operating grants and contributions went down as a result of a decrease in State and Federal grant monies, including grant monies under the CARES Act.

Capital grants and contributions program revenues decreased from prior year in which the County had received \$5,829,500 in contributions from the State relating to donated land and building for the Mental Health and Recovery Board. This decrease was partially offset by an increase in ODOT grants and ARPA monies allocated to capital projects.

Sales tax revenues increased due to the passage of an additional 0.25 percent sales tax levy dedicated to roads, bridges and other infrastructure projects that the County began collecting during 2022 as well as to the upward trend of sales/purchases made during 2022.

Program expenses for governmental activities increased significantly due to changes in the net pension and OPEB assets/liabilities. Program expenses related to these liabilities were a negative (\$60,244,925) in 2021 versus a negative (\$30,484,321) in 2022, which represents an increase of \$29,760,604 in expenses.

Governmental program expenses excluding amounts related to the change in the net pension/OPEB liabilities and the related payments subsequent increased by approximately \$7.7 million due mainly to increases in personal and contractual service costs related to public safety and human services programs. 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 \$175,311,515. \$26,515,917 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had a decrease in fund balance due to (1) higher personal service costs related to salaries and healthcare, (2) a decrease in intergovernmental revenues and (3) a drop in the fair value of investments resulting in a large negative investment earnings/interest. The decrease in intergovernmental revenues was due to approximately \$4.5 million in ARPA monies being allocated to the general fund in the prior year which was not done in 2022. The decrease in fund balance was partially offset by an increase in permissive sales tax revenues resulting from higher sales/purchases in 2022.

The criminal and administrative justice fund balance increased primarily due to significantly higher permissive taxes and intergovernmental revenues. Permissive sales tax revenues increased due to the upward trend of sales/purchases made in 2022. Intergovernmental revenues went up due to an increase in federal prisoner housing revenues.

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Despite a decrease in federal and state grant monies, the children services board fund balance increased as revenues continued to outpace expenditures.

The developmental disabilities board fund balance decreased due to a drop in intergovernmental grant monies received and to an increase in transfers out related to renovations for the Leonard Kirtz school. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The American Rescue Plan Act fund balance remained at zero as of year-end as a result of unearned revenue being recognized for intergovernmental revenue from grants that were received before the eligibility requirements were met.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Despite higher charges for services revenue and lower operating costs, the water fund net position decreased as expenses continued to outpace revenues and transfers received. The sewer fund net position increased in 2022 due to higher charges for services revenue.

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 2022, 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 higher permissive sales tax revenues, federal grants, conveyance fees, rentals and royalties, charges for services, other revenue and fee collections than anticipated. Actual expenditures were less than final 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 2022 as a result of current year additions exceeding annual depreciation/amortization 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 juvenile justice center building, the South Avenue Safety Upgrade project, the South Avenue Mill and Fill project, the Mahoning Avenue Resurfacing project and various other road and bridge improvements.

Business-type capital assets increased in 2022 due to current year additions outpacing annual depreciation and current year deletions. Current year additions to business-type capital assets included additions to construction in progress, utility plants, furniture, fixtures and equipment, vehicles and infrastructure. Major additions included the Meander WWTP Tank Rehabilitation project, the Meander Plant Performance Upgrade project and the Poland Interceptor Sewer project.

Additional information relative to capital assets is identified in Note 10 of the basic financial statements.

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Long-Term Obligations

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

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

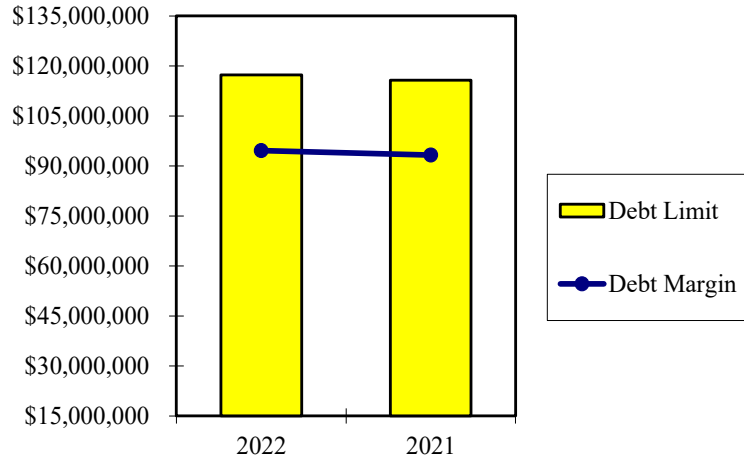
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$27,594,455	\$30,665,483	\$2,551,003	\$2,716,572	\$30,145,458	\$33,382,055
Special Assessment Bonds	0	0	25,000	30,000	25,000	30,000
OPWC Loans	1,000,671	1,110,732	4,683,568	5,052,439	5,684,239	6,163,171
Net Pension Liability	42,657,410	71,883,586	3,301,036	5,661,747	45,958,446	77,545,333
Asset Retirement Obligation	0	0	10,340,000	10,340,000	10,340,000	10,340,000
OWDA Loans	0	0	80,441	112,672	80,441	112,672
Revenue Bonds	0	0	73,600,108	51,730,597	73,600,108	51,730,597
Claims Payable	1,002,968	370,738	0	0	1,002,968	370,738
Financed Purchases	1,460,465	1,829,190	0	0	1,460,465	1,829,190
Lease Payable	3,114,087	3,659,878	0	0	3,114,087	3,659,878
Compensated Absences	12,342,538	11,273,974	1,208,878	1,358,062	13,551,416	12,632,036
Special Termination Benefits	199,218	87,774	608,969	500,647	808,187	588,421
Total	\$89,371,812	\$120,881,355	\$96,399,003	\$77,502,736	\$185,770,815	\$198,384,091

During 2022, 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 paydown of debt. This decrease was partially offset by new debt issuances, most specifically revenue bonds, and an increase in claims payable and special termination benefits payable.

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 \$117,305,800. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin increased to \$94,603,300.

	2022	2021
Overall Debt Limit	\$117,305,800	\$115,714,950
Overall Debt Margin	94,603,300	93,297,950

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The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 16 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.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 44503, or by phone at (330)740-2010. You may also visit our website at <http://www.mahoningcountyauditor.org/> or email us at countyappr@mahoningcountyoh.gov.

Mahoning County, Ohio
Statement of Net Position
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	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$218,559,332	\$62,758,197	\$281,317,529	\$1,601,550
Cash and Cash Equivalents:				
In Segregated Accounts	1,607,358	0	1,607,358	0
With Fiscal Agents	53,227	0	53,227	0
Accounts Receivable	1,144,820	5,258,149	6,402,969	16,532
Leases Receivable	1,880,273	572,417	2,452,690	0
Internal Balances	(989,594)	989,594	0	0
Intergovernmental Receivable	18,515,854	3,652,500	22,168,354	459,356
Prepaid Items	379,937	0	379,937	7,439
Permissive Sales Taxes Receivable	17,203,533	0	17,203,533	0
Property Taxes Receivable	49,445,769	0	49,445,769	0
Payments in Lieu of Taxes Receivable	821,000	0	821,000	0
Special Assessments Receivable	501,763	414,035	915,798	0
Assets Held for Resale	0	0	0	1,493,210
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	614,762	614,762	46,628
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	14,029,642	14,029,642	0
Net Pension Asset (See Note 14)	1,161,426	92,385	1,253,811	0
Net OPEB Asset (See Note 15)	14,599,751	1,150,607	15,750,358	0
Nondepreciable Capital Assets	19,812,435	10,652,727	30,465,162	0
Depreciable Capital Assets, Net	147,839,659	89,546,865	237,386,524	231,175
Total Assets	492,536,543	189,731,880	682,268,423	3,855,890
Deferred Outflows of Resources				
Pension	18,464,340	1,448,584	19,912,924	0
OPEB	208,066	15,459	223,525	0
Deferred Charge on Refunding	704,519	157,519	862,038	0
Asset Retirement Obligation	0	4,408,875	4,408,875	0
Total Deferred Outflows of Resources	19,376,925	6,030,437	25,407,362	0
Liabilities				
Accounts Payable	3,571,843	537,799	4,109,642	13,639
Accrued Wages	2,769,711	291,533	3,061,244	10,002
Contracts Payable	823,541	1,663,040	2,486,581	0
Intergovernmental Payable	3,103,480	523,822	3,627,302	179
Accrued Expenses	0	0	0	28,398
Matured Compensated Absences Payable	111,582	406,162	517,744	0
Accrued Interest Payable	138,393	345,984	484,377	0
Claims Payable	2,483,070	0	2,483,070	0
Notes Payable	13,666,515	1,580,055	15,246,570	0
Unearned Revenue	20,837,456	0	20,837,456	4,261
Due to Others	0	0	0	46,628
Pollution Remediation Liability	0	0	0	6,468,174
Long-Term Liabilities:				
Due Within One Year	9,854,292	3,872,381	13,726,673	69,378
Due In More Than One Year				
Net Pension Liability (See Note 14)	42,657,410	3,301,036	45,958,446	0
Other Amounts	36,860,110	89,225,586	126,085,696	212,143
Total Liabilities	136,877,403	101,747,398	238,624,801	6,852,802
Deferred Inflows of Resources				
Property Taxes	44,172,389	0	44,172,389	0
Payments in Lieu of Taxes	821,000	0	821,000	0
Leases	1,880,273	572,417	2,452,690	0
Deferred Gain on Refunding	37,167	0	37,167	0
Pension	51,346,247	4,069,468	55,415,715	0
OPEB	15,111,612	1,192,777	16,304,389	0
Total Deferred Inflows of Resources	113,368,688	5,834,662	119,203,350	0
Net Position				
Net Investment in Capital Assets	127,333,995	47,667,365	175,001,360	4,222
Restricted for:				
Capital Projects	24,150,535	0	24,150,535	0
Debt Service	555,056	14,644,404	15,199,460	0
Public Safety	31,014,208	0	31,014,208	0
Public Works	12,853,708	0	12,853,708	0
Health Services	54,213,597	0	54,213,597	0
Human Services	18,708,078	0	18,708,078	0
General Government	21,284,577	0	21,284,577	0
Unclaimed Monies	1,914,375	0	1,914,375	0
Pension and OPEB Plans	1,086,221	83,857	1,170,078	0
Unrestricted (Deficit)	(31,446,973)	25,784,631	(5,662,342)	(3,001,134)
Total Net Position	\$261,667,377	\$88,180,257	\$349,847,634	(\$2,996,912)

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$40,465,861	\$8,377,326	\$16,195,129	\$0
Judicial	19,401,175	6,074,964	1,354,625	0
Public Safety	31,737,861	4,155,836	7,365,098	0
Public Works	12,084,062	145,192	13,057,906	9,846,421
Health	36,386,158	4,687,809	13,427,611	0
Human Services	41,957,042	2,189,944	29,298,291	0
Interest	1,249,577	0	0	0
<i>Total Governmental Activities</i>	<u>183,281,736</u>	<u>25,631,071</u>	<u>80,698,660</u>	<u>9,846,421</u>
Business-Type Activities:				
Water	1,807,694	965,606	0	0
Sewer	29,990,807	37,853,385	0	640,591
<i>Total Business-Type Activities</i>	<u>31,798,501</u>	<u>38,818,991</u>	<u>0</u>	<u>640,591</u>
<i>Total - Primary Government</i>	<u>\$215,080,237</u>	<u>\$64,450,062</u>	<u>\$80,698,660</u>	<u>\$10,487,012</u>
Component Unit				
Mahoning County Land Reutilization Corporation	<u>\$7,756,105</u>	<u>\$0</u>	<u>\$513,783</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
Roads and Bridges
Buildings and Equipment
Hotel/Lodging Taxes
Grants and Entitlements not Restricted to Specific Programs
Conveyance Taxes
Investment Earnings/Interest
Payment in Lieu of Taxes
Unrestricted Contributions
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
(\$15,893,406)	\$0	(\$15,893,406)	\$0
(11,971,586)	0	(11,971,586)	0
(20,216,927)	0	(20,216,927)	0
10,965,457	0	10,965,457	0
(18,270,738)	0	(18,270,738)	0
(10,468,807)	0	(10,468,807)	0
(1,249,577)	0	(1,249,577)	0
(67,105,584)	0	(67,105,584)	0
0	(842,088)	(842,088)	0
0	8,503,169	8,503,169	0
0	7,661,081	7,661,081	0
(67,105,584)	7,661,081	(59,444,503)	0
0	0	0	(7,242,322)
5,945,586	0	5,945,586	0
2,634,017	0	2,634,017	0
9,866,952	0	9,866,952	0
16,120,999	0	16,120,999	0
5,212,421	0	5,212,421	0
4,211,637	0	4,211,637	0
275,122	0	275,122	0
20,376,110	0	20,376,110	0
32,561,041	0	32,561,041	0
380,849	0	380,849	0
8,331,840	0	8,331,840	0
958,946	0	958,946	0
2,074,699	0	2,074,699	0
8,157,088	0	8,157,088	612,524
3,739,627	0	3,739,627	0
(6,149,304)	251,026	(5,898,278)	13,544
867,539	0	867,539	0
1,750	0	1,750	0
0	0	0	137,008
4,099,186	57,048	4,156,234	31,626
119,666,105	308,074	119,974,179	794,702
224,000	(224,000)	0	0
119,890,105	84,074	119,974,179	794,702
52,784,521	7,745,155	60,529,676	(6,447,620)
208,882,856	80,435,102	289,317,958	3,450,708
\$261,667,377	\$88,180,257	\$349,847,634	(\$2,996,912)

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2022

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	American Rescue Plan Act
Assets					
Equity in Pooled Cash and Cash Equivalents	\$26,916,974	\$23,061,079	\$17,414,743	\$36,661,410	\$21,026,609
Cash and Cash Equivalents:					
In Segregated Accounts	254,466	958,246	83,728	202,941	0
With Fiscal Agents	0	0	0	53,227	0
Accounts Receivable	47,465	180,978	0	0	0
Leases Receivable	728,856	0	0	615,560	0
Interfund Receivable	3,209,818	0	0	0	0
Intergovernmental Receivable	3,167,726	955,048	149,339	1,283,637	0
Permissive Sales Taxes Receivable	5,347,746	8,595,461	0	0	0
Property Taxes Receivable	6,674,909	0	10,956,498	18,025,493	0
Payments in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	1,920,551	0	0	0	0
<i>Total Assets</i>	<u>\$48,268,511</u>	<u>\$33,750,812</u>	<u>\$28,604,308</u>	<u>\$56,842,268</u>	<u>\$21,026,609</u>
Liabilities					
Accounts Payable	\$690,260	\$358,760	\$130,599	\$244,485	\$306,796
Accrued Wages	721,103	681,302	239,657	293,956	7,805
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	693,713	710,098	236,129	291,973	5,918
Matured Compensated Absences Payable	64,771	0	1,492	0	0
Interfund Payable	0	0	0	0	162,932
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Unearned Revenue	0	0	0	0	20,543,158
<i>Total Liabilities</i>	<u>2,169,847</u>	<u>1,750,160</u>	<u>607,877</u>	<u>830,414</u>	<u>21,026,609</u>
Deferred Inflows of Resources					
Property Taxes	5,927,279	0	9,842,812	16,076,913	0
Payments in Lieu of Taxes	0	0	0	0	0
Leases	728,856	0	0	615,560	0
Unavailable Revenue	4,869,160	3,478,674	1,263,025	2,926,754	0
<i>Total Deferred Inflows of Resources</i>	<u>11,525,295</u>	<u>3,478,674</u>	<u>11,105,837</u>	<u>19,619,227</u>	<u>0</u>
Fund Balances					
Nonspendable	1,914,375	0	0	0	0
Restricted	0	28,521,978	16,890,594	36,392,627	0
Committed	1,035,193	0	0	0	0
Assigned	1,567,336	0	0	0	0
Unassigned (Deficit)	30,056,465	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>34,573,369</u>	<u>28,521,978</u>	<u>16,890,594</u>	<u>36,392,627</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$48,268,511</u>	<u>\$33,750,812</u>	<u>\$28,604,308</u>	<u>\$56,842,268</u>	<u>\$21,026,609</u>

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, 2022*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$175,311,515
		<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.	167,652,094
\$72,599,558	\$197,680,373		
107,977	1,607,358	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds.	
0	53,227	Intergovernmental	11,760,508
908,213	1,136,656	Special Assessments	501,763
535,857	1,880,273	Permissive Sales Tax	6,438,549
0	3,209,818	Delinquent Property Taxes	5,273,380
12,923,762	18,479,512	Total	23,974,200
3,260,326	17,203,533	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.	
13,512,726	49,169,626	Net Position	13,123,228
821,000	821,000	General Obligation Bonds	2,410,000
501,763	501,763	Claims Payable	1,002,968
0	1,920,551	Deferred Charge on Refunding	(170,060)
<u>\$105,171,182</u>	<u>\$293,663,690</u>	Internal Balances	(826,662)
		Total	15,539,474
\$1,690,090	\$3,420,990	In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(81,170)
817,503	2,761,326	The net pension asset, net OPEB asset and net pension liability are not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.	
823,541	823,541	Net Pension Asset	1,161,426
796,866	2,734,697	Net OPEB Asset	14,599,751
45,319	111,582	Deferred Outflows - Pension	18,464,340
3,209,818	3,372,750	Deferred Outflows - OPEB	208,066
51,599	51,599	Deferred Inflows - Pension	(51,346,247)
13,666,515	13,666,515	Deferred Inflows - OPEB	(15,111,612)
294,298	20,837,456	Net Pension Liability	(42,657,410)
<u>21,395,549</u>	<u>47,780,456</u>	Total	(74,681,686)
12,049,242	43,896,246	Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds.	667,352
821,000	821,000	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
535,857	1,880,273	General Obligation Bonds	(27,594,455)
11,436,587	23,974,200	OPWC Loan Payable	(1,000,671)
24,842,686	70,571,719	Claims Payable	(1,002,968)
0	1,914,375	Financed Purchases Payable	(1,460,465)
62,473,495	144,278,694	Leases Payable	(3,114,087)
0	1,035,193	Compensated Absences	(12,342,538)
0	1,567,336	Special Termination Benefits	(199,218)
(3,540,548)	26,515,917	Total	(46,714,402)
<u>58,932,947</u>	<u>175,311,515</u>		
<u>\$105,171,182</u>	<u>\$293,663,690</u>	<i>Net Position of Governmental Activities</i>	<u>\$261,667,377</u>

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	American Rescue Plan Act
Revenues					
Property Taxes	\$5,951,491	\$0	\$9,877,482	\$16,138,790	\$0
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Sales Tax	20,173,886	32,270,976	0	0	0
Hotel/Lodging Taxes	0	0	0	0	0
Intergovernmental	7,851,868	6,101,003	8,535,225	7,364,874	10,964,943
Conveyance Taxes	3,739,627	0	0	0	0
Investment Earnings/Interest	(6,481,010)	0	0	21,062	0
Fees, Licenses and Permits	5,883,654	340,941	0	0	0
Fines, Forfeitures and Settlements	1,145,061	16,718	0	0	0
Lease Revenue	296,693	0	0	158,938	0
Rentals and Royalties	1,375,235	989,467	0	5,928	0
Charges for Services	1,147,262	974,922	0	1,251,470	0
Contributions and Donations	1,750	1,000	100	0	0
Special Assessments	0	0	0	0	0
Other	1,233,371	978,479	173,660	296,687	406
<i>Total Revenues</i>	<u>42,318,888</u>	<u>41,673,506</u>	<u>18,586,467</u>	<u>25,237,749</u>	<u>10,965,349</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	18,521,601	0	0	0	10,222,622
Judicial	20,956,027	0	0	0	197,826
Public Safety	0	35,238,713	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	24,664,581	100,826
Human Services	2,157,473	0	18,046,691	0	100,761
Capital Outlay	0	0	0	0	343,314
Debt Service:					
Principal Retirement	477,148	243,651	0	0	0
Interest	109,833	40,181	0	0	0
Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>42,222,082</u>	<u>35,522,545</u>	<u>18,046,691</u>	<u>24,664,581</u>	<u>10,965,349</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>96,806</u>	<u>6,150,961</u>	<u>539,776</u>	<u>573,168</u>	<u>0</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	11,950	0	0	0
Transfers In	10,198	0	0	0	0
Transfers Out	(2,227,359)	(43,271)	0	(1,000,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,217,161)</u>	<u>(31,321)</u>	<u>0</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,120,355)</u>	<u>6,119,640</u>	<u>539,776</u>	<u>(426,832)</u>	<u>0</u>
<i>Fund Balances Beginning of Year</i>	<u>36,693,724</u>	<u>22,402,338</u>	<u>16,350,818</u>	<u>36,819,459</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$34,573,369</u></u>	<u><u>\$28,521,978</u></u>	<u><u>\$16,890,594</u></u>	<u><u>\$36,392,627</u></u>	<u><u>\$0</u></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, 2022*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$15,174,829
		<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/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period.	
\$12,071,352	\$44,039,115	Current Year Additions	16,955,002
867,539	867,539	Current Year Depreciation/Amortization	<u>(10,805,884)</u>
8,604,478	61,049,340	Total	6,149,118
2,074,699	2,074,699		
62,083,629	102,901,542	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.	(198,043)
0	3,739,627		
310,644	(6,149,304)	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
8,674,148	14,898,743	Intergovernmental	(4,239,909)
829,667	1,991,446	Special Assessments	286
3,349	458,980	Permissive Sales Tax	1,559,446
136	2,370,766	Delinquent Property Taxes	<u>(47,503)</u>
2,245,163	5,618,817	Total	(2,727,680)
3,094	5,944		
292,033	292,033	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,769,577
1,397,628	4,080,231		
<u>99,457,559</u>	<u>238,239,518</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	9,512
14,002,071	42,746,294	Amortization of Bond Premium	86,028
2,506,704	23,660,557	Amortization of Deferred Charge on Refunding	<u>(49,239)</u>
2,952,522	38,191,235	Total	46,301
10,371,417	10,371,417		
15,256,286	40,021,693	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.	
28,188,988	48,493,913	Compensated Absences	(1,068,564)
14,515,212	14,858,526	Special Termination Benefits	<u>(111,444)</u>
		Total	(1,180,008)
3,048,778	3,769,577		
1,054,973	1,204,987	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.	
35,241	35,241	Change in Net Position	1,329,660
<u>91,932,192</u>	<u>223,353,440</u>	Internal Balances	<u>(63,554)</u>
		Total	1,266,106
7,525,367	14,886,078	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
		Pension	10,646,211
52,801	64,751	OPEB	<u>70,468</u>
7,783,571	7,793,769	Total	10,716,679
(4,299,139)	(7,569,769)		
<u>3,537,233</u>	<u>288,751</u>	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.	
11,062,600	15,174,829	Pension	7,286,857
47,870,347	160,136,686	OPEB	<u>12,480,785</u>
<u>\$58,932,947</u>	<u>\$175,311,515</u>	Total	<u>19,767,642</u>
		<i>Change in Net Position of Governmental Activities</i>	<u>\$52,784,521</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$6,610,923	\$6,610,923	\$5,942,631	(\$668,292)
Permissive Sales Tax	17,290,000	17,290,000	20,032,514	2,742,514
Intergovernmental	5,070,499	5,070,499	7,873,821	2,803,322
Conveyance Fees	2,551,660	2,551,660	3,776,278	1,224,618
Investment Earnings/Interest	800,000	800,000	581,441	(218,559)
Fees, Licenses and Permits	3,420,000	3,420,000	4,117,902	697,902
Fines, Forfeitures and Settlements	1,200,000	1,200,000	1,150,196	(49,804)
Rentals and Royalties	1,406,000	1,406,000	1,692,030	286,030
Charges for Services	750,918	750,918	939,834	188,916
Other	0	0	1,197,675	1,197,675
<i>Total Revenues</i>	<u>39,100,000</u>	<u>39,100,000</u>	<u>47,304,322</u>	<u>8,204,322</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,712,082	19,507,349	18,676,688	830,661
Judicial	19,109,727	20,260,813	19,563,740	697,073
Human Services	2,352,418	2,352,165	2,218,594	133,571
Debt Service:				
Principal Retirement	477,148	477,148	477,148	0
Interest	109,833	109,833	109,833	0
<i>Total Expenditures</i>	<u>38,761,208</u>	<u>42,707,308</u>	<u>41,046,003</u>	<u>1,661,305</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>338,792</u>	<u>(3,607,308)</u>	<u>6,258,319</u>	<u>9,865,627</u>
Other Financing Sources (Uses)				
Advance In	0	0	476,003	476,003
Advance Out	0	0	(3,127,539)	(3,127,539)
Transfers In	200,000	200,000	10,198	(189,802)
Transfers Out	(1,893,143)	(5,973,143)	(2,372,285)	3,600,858
<i>Total Other Financing Sources (Uses)</i>	<u>(1,693,143)</u>	<u>(5,773,143)</u>	<u>(5,013,623)</u>	<u>759,520</u>
<i>Net Change in Fund Balance</i>	<u>(1,354,351)</u>	<u>(9,380,451)</u>	<u>1,244,696</u>	<u>10,625,147</u>
<i>Fund Balance Beginning of Year</i>	28,876,539	28,876,539	28,876,539	0
Prior Year Encumbrances Appropriated	<u>1,354,351</u>	<u>1,354,351</u>	<u>1,354,351</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$28,876,539</u>	<u>\$20,850,439</u>	<u>\$31,475,586</u>	<u>\$10,625,147</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Tax	\$28,000,000	\$28,000,000	\$32,078,396	\$4,078,396
Intergovernmental	3,465,000	3,465,000	6,576,818	3,111,818
Fees, Licenses and Permits	290,000	290,000	352,330	62,330
Fines, Forfeitures and Settlements	20,000	20,000	18,023	(1,977)
Rentals and Royalties	700,000	700,000	1,029,394	329,394
Charges for Services	700,000	700,000	974,922	274,922
Contributions and Donations	0	0	1,000	1,000
Other	0	0	170,110	170,110
<i>Total Revenues</i>	<u>33,175,000</u>	<u>33,175,000</u>	<u>41,200,993</u>	<u>8,025,993</u>
Expenditures				
Current:				
Public Safety	33,380,110	36,469,729	35,786,119	683,610
Debt Service:				
Principal Retirement	243,651	243,651	243,651	0
Interest	40,181	40,181	40,181	0
<i>Total Expenditures</i>	<u>33,663,942</u>	<u>36,753,561</u>	<u>36,069,951</u>	<u>683,610</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(488,942)</u>	<u>(3,578,561)</u>	<u>5,131,042</u>	<u>8,709,603</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	11,950	11,950
Transfers Out	(80,000)	(43,271)	(43,271)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(80,000)</u>	<u>(43,271)</u>	<u>(31,321)</u>	<u>11,950</u>
<i>Net Change in Fund Balance</i>	(568,942)	(3,621,832)	5,099,721	8,721,553
<i>Fund Balance Beginning of Year</i>	14,099,423	14,099,423	14,099,423	0
Prior Year Encumbrances Appropriated	568,942	568,942	568,942	0
<i>Fund Balance End of Year</i>	<u>\$14,099,423</u>	<u>\$11,046,533</u>	<u>\$19,768,086</u>	<u>\$8,721,553</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$9,993,986	\$9,993,986	\$9,863,256	(\$130,730)
Intergovernmental	6,325,000	6,325,000	8,484,980	2,159,980
Contributions and Donations	0	0	100	100
Other	50,000	50,000	173,660	123,660
<i>Total Revenues</i>	16,368,986	16,368,986	18,521,996	2,153,010
Expenditures				
Current:				
Human Services	15,977,727	18,842,727	18,002,248	840,479
<i>Net Change in Fund Balance</i>	391,259	(2,473,741)	519,748	2,993,489
<i>Fund Balance Beginning of Year</i>	16,350,127	16,350,127	16,350,127	0
<i>Fund Balance End of Year</i>	<u>\$16,741,386</u>	<u>\$13,876,386</u>	<u>\$16,869,875</u>	<u>\$2,993,489</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$15,795,486	\$15,795,486	\$16,114,452	\$318,966
Intergovernmental	7,122,740	7,122,740	7,608,292	485,552
Rentals and Royalties	185,928	185,928	185,928	0
Charges for Services	1,105,938	1,105,938	1,251,470	145,532
Contributions and Donations	100	100	0	(100)
Other	338,889	338,889	296,687	(42,202)
<i>Total Revenues</i>	24,549,081	24,549,081	25,456,829	907,748
Expenditures				
Current:				
Health	27,208,705	30,289,848	26,202,611	4,087,237
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,659,624)	(5,740,767)	(745,782)	4,994,985
Other Financing Sources (Uses)				
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Net Change in Fund Balance</i>	(2,659,624)	(6,740,767)	(1,745,782)	4,994,985
<i>Fund Balance Beginning of Year</i>	35,769,203	35,769,203	35,769,203	0
Prior Year Encumbrances Appropriated	638,445	638,445	638,445	0
<i>Fund Balance End of Year</i>	<u>\$33,748,024</u>	<u>\$29,666,881</u>	<u>\$34,661,866</u>	<u>\$4,994,985</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
American Rescue Plan Act Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$19,925,628	\$19,925,628	\$19,417,622	(508,006)
Other	406	406	406	0
<i>Total Revenues</i>	<u>19,926,034</u>	<u>19,926,034</u>	<u>19,418,028</u>	<u>(508,006)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	27,329,828	27,329,828	10,797,150	16,532,678
Judicial	1,046,732	1,046,732	592,711	454,021
Health	100,826	100,826	100,826	0
Human Services	195,170	195,170	107,894	87,276
Capital Outlay	343,314	343,314	343,314	0
<i>Total Expenditures</i>	<u>29,015,870</u>	<u>29,015,870</u>	<u>11,941,895</u>	<u>17,073,975</u>
<i>Net Change in Fund Balance</i>	(9,089,836)	(9,089,836)	7,476,133	16,565,969
<i>Fund Balance Beginning of Year</i>	7,907,503	7,907,503	7,907,503	0
Prior Year Encumbrances Appropriated	4,348,701	4,348,701	4,348,701	0
<i>Fund Balance End of Year</i>	<u>\$3,166,368</u>	<u>\$3,166,368</u>	<u>\$19,732,337</u>	<u>\$16,565,969</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,438,056	\$60,320,141	\$62,758,197	\$18,958,408
Receivables:				
Property Taxes	0	0	0	276,143
Intergovernmental	0	3,652,500	3,652,500	36,342
Accounts	1,853,908	3,404,241	5,258,149	8,164
Leases	0	572,417	572,417	0
Interfund	0	162,932	162,932	0
Prepaid Items	0	0	0	379,937
<i>Total Current Assets</i>	<u>4,291,964</u>	<u>68,112,231</u>	<u>72,404,195</u>	<u>19,658,994</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	614,762	614,762	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	14,029,642	14,029,642	0
Net Pension Asset	0	92,385	92,385	0
Net OPEB Asset	0	1,150,607	1,150,607	0
Special Assessments Receivable	7,884	406,151	414,035	0
Capital Assets:				
Nondepreciable Capital Assets	411,502	10,241,225	10,652,727	0
Depreciable Capital Assets, Net	10,485,571	79,061,294	89,546,865	0
<i>Total Noncurrent Assets</i>	<u>10,904,957</u>	<u>105,596,066</u>	<u>116,501,023</u>	<u>0</u>
<i>Total Assets</i>	<u>15,196,921</u>	<u>173,708,297</u>	<u>188,905,218</u>	<u>19,658,994</u>
Deferred Outflows of Resources				
Pension	0	1,448,584	1,448,584	0
OPEB	0	15,459	15,459	0
Deferred Charge on Refunding	49,403	108,116	157,519	170,060
Asset Retirement Obligation	0	4,408,875	4,408,875	0
<i>Total Deferred Outflows of Resources</i>	<u>\$49,403</u>	<u>\$5,981,034</u>	<u>\$6,030,437</u>	<u>\$170,060</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2022

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$19,513	\$518,286	\$537,799	\$150,853
Accrued Wages	0	291,533	291,533	8,385
Contracts Payable	15,570	1,647,470	1,663,040	0
Intergovernmental Payable	60,801	463,021	523,822	368,783
Compensated Absences Payable	0	721,089	721,089	0
Special Termination Benefits Payable	0	173,895	173,895	0
Matured Compensated Absences Payable	0	406,162	406,162	0
Accrued Interest Payable	108,719	237,265	345,984	5,624
Notes Payable	1,580,055	0	1,580,055	0
Revenue Bonds Payable	56,700	2,356,100	2,412,800	0
General Obligation Bonds Payable	180,000	0	180,000	245,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,726	0	10,726	0
OPWC Loans Payable	27,683	341,188	368,871	0
Claims Payable	0	0	0	3,001,684
<i>Total Current Liabilities</i>	<u>2,059,767</u>	<u>7,161,009</u>	<u>9,220,776</u>	<u>3,780,329</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	487,789	487,789	0
Special Termination Benefits Payable	0	435,074	435,074	0
Revenue Bonds Payable	2,639,800	68,547,508	71,187,308	0
General Obligation Bonds Payable	2,371,003	0	2,371,003	2,165,000
Special Assessment Bonds Payable	0	20,000	20,000	0
OWDA Loans Payable	69,715	0	69,715	0
OPWC Loans Payable	219,621	4,095,076	4,314,697	0
Net Pension Liability	0	3,301,036	3,301,036	0
Asset Retirement Obligation Liability	0	10,340,000	10,340,000	0
Claims Payable	0	0	0	484,354
<i>Total Long-Term Liabilities</i>	<u>5,300,139</u>	<u>87,226,483</u>	<u>92,526,622</u>	<u>2,649,354</u>
<i>Total Liabilities</i>	<u>7,359,906</u>	<u>94,387,492</u>	<u>101,747,398</u>	<u>6,429,683</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	276,143
Leases	0	572,417	572,417	0
Pension	0	4,069,468	4,069,468	0
OPEB	0	1,192,777	1,192,777	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>5,834,662</u>	<u>5,834,662</u>	<u>276,143</u>
Net Position				
Net Investment in Capital Assets	3,886,669	43,780,696	47,667,365	0
Restricted for:				
Debt Service	0	14,644,404	14,644,404	0
Pension Plans	0	83,857	83,857	
Unrestricted	3,999,749	20,958,220	24,957,969	13,123,228
<i>Total Net Position</i>	<u>\$7,886,418</u>	<u>\$79,467,177</u>	<u>87,353,595</u>	<u>\$13,123,228</u>

Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:

	<u>826,662</u>
Net position of business-type activities	<u>\$88,180,257</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$921,498	\$36,986,774	\$37,908,272	\$30,699,457
Fees, Licenses and Permits	43,750	561,288	605,038	0
Special Assessments	358	301,750	302,108	0
Rentals	0	31	31	0
Lease Revenue	0	3,542	3,542	0
Other	22,124	34,924	57,048	18,955
<i>Total Operating Revenues</i>	<u>987,730</u>	<u>37,888,309</u>	<u>38,876,039</u>	<u>30,718,412</u>
Operating Expenses				
Personal Services	0	8,339,395	8,339,395	266,934
Materials and Supplies	54,844	1,959,168	2,014,012	608,120
Contractual Services	876,960	12,666,567	13,543,527	3,775,892
Depreciation	608,619	4,699,979	5,308,598	0
Claims	0	0	0	24,680,357
Change in Worker's Compensation Estimate	0	0	0	264,692
Other	4,080	360,897	364,977	13,330
<i>Total Operating Expenses</i>	<u>1,544,503</u>	<u>28,026,006</u>	<u>29,570,509</u>	<u>29,609,325</u>
<i>Operating Income (Loss)</i>	<u>(556,773)</u>	<u>9,862,303</u>	<u>9,305,530</u>	<u>1,109,087</u>
Non-Operating Revenues (Expenses)				
Investment Earnings/Interest	21,035	229,991	251,026	0
Property Taxes	0	0	0	275,122
Grants	0	0	0	36,342
Interest	(240,608)	(1,390,510)	(1,631,118)	(90,891)
Loss on Sale of Capital Assets	0	(78,438)	(78,438)	0
Issuance Costs	(22,583)	(559,407)	(581,990)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(242,156)</u>	<u>(1,798,364)</u>	<u>(2,040,520)</u>	<u>220,573</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(798,929)</u>	<u>8,063,939</u>	<u>7,265,010</u>	<u>1,329,660</u>
Capital Contributions	0	640,591	640,591	0
Transfers In	400,000	0	400,000	0
Transfers Out	0	(624,000)	(624,000)	0
<i>Change in Net Position</i>	<u>(398,929)</u>	<u>8,080,530</u>	<u>7,681,601</u>	<u>1,329,660</u>
<i>Net Position Beginning of Year</i>	<u>8,285,347</u>	<u>71,386,647</u>		<u>11,793,568</u>
<i>Net Position End of Year</i>	<u>\$7,886,418</u>	<u>\$79,467,177</u>		<u>\$13,123,228</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.

63,554

Change in net position of business-type activities

\$7,745,155

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$884,682	\$36,066,298	\$36,950,980	\$0
Cash Received from Interfund Services Provided	0	0	0	30,703,524
Lease Revenue	0	3,542	3,542	0
Special Assessments	2,233	224,925	227,158	0
Other Cash Receipts	60,795	65,971	126,766	37,033
Cash Payments to Employees for Services	0	(8,811,798)	(8,811,798)	(262,935)
Cash Payments for Goods and Services	(849,114)	(14,375,074)	(15,224,188)	(3,540,763)
Cash Payments for Claims	0	0	0	(23,304,920)
Cash Payments for Workers' Compensation Premiums	0	0	0	(744,678)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(250,343)
Cash Payments for Interfund Services Provided	0	(1,789,778)	(1,789,778)	0
Other Cash Payments	(4,080)	(360,944)	(365,024)	(13,330)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>94,516</u>	<u>11,023,142</u>	<u>11,117,658</u>	<u>2,623,588</u>
Cash Flows from Noncapital and Related Financing Activities				
Property Taxes	0	0	0	275,122
Grants	0	0	0	37,091
Principal Paid on Bonds	0	0	0	(240,000)
Interest Paid on Bonds	0	0	0	(72,213)
Transfers In	400,000	0	400,000	0
Transfers Out	0	(624,000)	(624,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>400,000</u>	<u>(624,000)</u>	<u>(224,000)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	477,659	477,659	0
Sale of Capital Assets	0	40,250	40,250	0
General Obligation Notes Issued	1,565,000	0	1,565,000	0
Premium on Notes Issued	22,583	0	22,583	0
Revenue Bonds Issued	0	27,943,095	27,943,095	0
Premium on Revenue Bonds Issued	0	1,323,972	1,323,972	0
Payment to Refunded Bond Escrow Account	0	(5,875,892)	(5,875,892)	0
Principal Paid on Notes	(1,590,000)	0	(1,590,000)	0
Interest Paid on Notes	(15,856)	0	(15,856)	0
Principal Paid on General Obligation Bonds	(160,000)	0	(160,000)	0
Interest Paid on General Obligation Bonds	(105,877)	0	(105,877)	0
Principal Paid on Special Assessment Bonds	0	(5,000)	(5,000)	0
Interest Paid on Special Assessment Bonds	0	(537)	(537)	0
Principal Paid on Revenue Bonds	(54,200)	(1,501,228)	(1,555,428)	0
Interest Paid on Revenue Bonds	(123,905)	(1,486,935)	(1,610,840)	0
Principal Paid on OPWC Loans	(27,682)	(341,189)	(368,871)	0
Principal Paid on OWDA Loans	(10,725)	(21,506)	(32,231)	0
Interest Paid on OWDA Loans	0	(322)	(322)	0
Issuance Costs	(22,583)	(559,407)	(581,990)	0
Payments for Capital Acquisitions	(11,379)	(6,867,281)	(6,878,660)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(534,624)</u>	<u>13,125,679</u>	<u>12,591,055</u>	<u>0</u>
Cash Flows from Investing Activities				
Investment Earnings/Interest	21,035	229,991	251,026	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(19,073)	23,754,812	23,735,739	2,623,588
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,457,129</u>	<u>51,209,733</u>	<u>53,666,862</u>	<u>16,334,820</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,438,056</u>	<u>\$74,964,545</u>	<u>\$77,402,601</u>	<u>\$18,958,408</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2022

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$556,773)	\$9,862,303	\$9,305,530	\$1,109,087
Adjustments:				
Depreciation	608,619	4,699,979	5,308,598	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	(41,895)	(1,335,074)	(1,376,969)	4,067
Intergovernmental Receivable	0	(115,674)	(115,674)	27,363
Leases Receivable	0	3,542	3,542	0
Prepaid Items	0	0	0	(18,430)
Special Assessments	1,875	(75,387)	(73,512)	0
Net Pension Asset	0	(10,546)	(10,546)	0
Net OPEB Asset	0	16,677	16,677	0
Deferred Outflow - Pension	0	1,049,130	1,049,130	0
Deferred Outflow - OPEB	0	446,995	446,995	0
Deferred Outflow - Asset Retirement Obligation	0	231,375	231,375	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	16,531	245,804	262,335	95,771
Contracts Payable	5,358	(217,562)	(212,204)	0
Accrued Wages	0	(2,625)	(2,625)	857
Matured Compensated Absences Payable	0	126,759	126,759	0
Compensated Absences Payable	0	(149,184)	(149,184)	0
Special Termination Benefits Payable	0	108,322	108,322	0
Net Pension Liability	0	(189,656)	(189,656)	0
Deferred Inflow - Pension	0	(2,277,277)	(2,277,277)	0
Deferred Inflow - OPEB	0	(1,460,247)	(1,460,247)	0
Deferred Inflow - Lease	0	(3,542)	(3,542)	0
Intergovernmental Payable	60,801	69,030	129,831	107,487
Claims Payable	0	0	0	1,297,386
<i>Total Adjustments</i>	<u>651,289</u>	<u>1,160,839</u>	<u>1,812,128</u>	<u>1,514,501</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$94,516</u>	<u>\$11,023,142</u>	<u>\$11,117,658</u>	<u>\$2,623,588</u>

Noncash Capital Financing Activities

At December 31, 2022, the County had interfund receivables related to capital contributions of \$162,932 in the sewer enterprise fund.

At December 31, 2022, the County had contracts payable related to the acquisition of capital assets of \$1,090,480 in the sewer enterprise fund.

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

Assets	
Equity in Pooled Cash and Cash Equivalents	\$14,170,965
Cash and Cash Equivalents in Segregated Accounts	4,044,011
Property Taxes Receivable	273,635,997
Intergovernmental Receivable	9,899,857
Special Assessments Receivable	<u>27,797,081</u>
<i>Total Assets</i>	<u>329,547,911</u>
Liabilities	
Accounts Payable	768,908
Intergovernmental Payable	<u>20,399,434</u>
<i>Total Liabilities</i>	<u>21,168,342</u>
Deferred Inflows of Resources	
Property Taxes	<u>243,867,833</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$64,511,736</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, 2022

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Additions	
Intergovernmental	\$19,495,810
Amounts Received as Fiscal Agent	9,547,824
Licenses, Permits and Fees for Other Governments	47,925,261
Fines and Forfeitures for Other Governments	3,012,921
Property Tax Collections for Other Governments	238,322,747
Excise Tax Collections for Other Governments	435,630
Special Assessment Collections for Other Governments	5,184,480
Sheriff Sales Collections for Others	3,336,466
Miscellaneous	41,800,556
	<hr/>
<i>Total Additions</i>	<i>369,061,695</i>
	<hr/>
Deductions	
Distributions of State Funds to Other Governments	19,495,811
Licenses, Permits and Fees Distributions to Other Governments	47,868,411
Fines and Forfeitures Distributions to Other Governments	2,932,206
Property Tax Distributions to Other Governments	238,721,780
Excise Tax Distributions to Other Governments	435,630
Special Assessment Distributions to Other Governments	2,885,834
Sheriff Sales Distributions to Others	3,336,466
Distributions as Fiscal Agent	8,587,061
Miscellaneous	42,151,981
	<hr/>
<i>Total Deductions</i>	<i>366,415,180</i>
	<hr/>
<i>Net Increase in Fiduciary Net Position</i>	<i>2,646,515</i>
	<hr/>
<i>Net Position Beginning of Year</i>	<i>61,865,221</i>
	<hr/>
<i>Net Position End of Year</i>	<i>\$64,511,736</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, 2022

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, 2022

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 had no significant activity. 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, 2022

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.

American Rescue Plan Act Fund This fund is used to account for and report restricted federal monies used to respond to the public health emergency with respect to COVID-19 and its negative economic impacts on local governments.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position and the proprietary funds statement of fund net position for deferred charges on refunding, pension, 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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 assets 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, leases, unavailable revenue and gain on refunding. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 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. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. 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, 2022

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 2022, 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 and bonds, municipal bonds, corporate 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. The fair value of investments declined during 2022 resulting in negative investment earnings of \$7,036,006.

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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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. Investment earnings/interest revenue credited to the general fund during 2022 amounted to (\$6,481,010) which includes (\$5,951,001) 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, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 and for Ohio Board of Building Standards fees to be paid to the State.

Pursuant to a bond indenture for the sewer fund, restricted assets include certain revenue bond debt proceeds and funds reserved for the redemption of matured revenue and general obligation bond interest. Restricted assets in the sewer enterprise fund also include amounts held in trust by the pension and OPEB plans for future benefits.

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 (except for intangible right-to-use lease assets which are discussed below) 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/amortization 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
Intangible Right to Use - Buildings	5 - 10 Years	N/A

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The County is reporting intangible right to use assets related to leased buildings. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

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.

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 receipted 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, leases and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

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

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

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

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 2023'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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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/amortization, 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. Amounts restricted for Pension and OPEB plans represent the restricted asset after considering the related deferred outflows and deferred inflows.

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 contributions of capital assets from governmental funds and from outside contributions of capital assets, contributions of resources restricted to capital acquisition and construction and tap-in fees to the extent they exceed the cost of connection to the system.

Interfund Activity

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

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

Estimates

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 personal services and operating object level within each department for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

Deferred Charge/Gain 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 accounting loss/(gain) is amortized over the remaining life of the old debt or the life of the new debt whichever is shorter, using the straight-line method and is presented as deferred outflows and inflows of resources on the statement of net position. The straight line method is not materially different from the effective interest method.

Leases

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$138,573 is reflected as fines, forfeitures and settlements revenue in the OneOhio Opioid special revenue fund in the accompanying financial statements.

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, county special projects and employee separation reserve 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
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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	American Rescue Plan Act
GAAP Basis	(\$2,120,355)	\$6,119,640	\$539,776	(\$426,832)	\$0
Net Adjustment for Revenue Accruals	479,219	677,356	283,245	723,475	8,452,679
Beginning Fair Value					
Adjustment for Investments	(819,259)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	7,855,265	0	0	0	0
Advance In	476,003	0	0	0	0
Beginning Unrecorded Cash	176,495	1,310,444	0	0	0
Ending Unrecorded Cash	(120,117)	(1,310,329)	(50,260)	(14,594)	0
Non-Budgeted Activity	(438,405)	(1,149,879)	(297,471)	(489,395)	0
Perspective Difference:					
Certificate of Title Administration	(237,751)	0	0	0	0
Recorder Equipment	(92,652)	0	0	0	0
Community Development	(1,387)	0	0	0	0
County Special Projects	182,126	0	0	0	0
Employee Separation Reserve	4,990	0	0	0	0
Net Adjustment for Expenditure Accruals	(52,049)	(287,252)	44,458	(327,733)	313,003
Advance Out	(3,127,539)	0	0	0	0
Encumbrances	(919,888)	(260,259)	0	(1,210,703)	(1,289,549)
Budget Basis	<u>\$1,244,696</u>	<u>\$5,099,721</u>	<u>\$519,748</u>	<u>(\$1,745,782)</u>	<u>\$7,476,133</u>

Note 4 – Accountability

The following funds had a deficit fund balance as of December 31, 2022:

Debt Service	\$3,481,846
Department of Human Services	58,702
Telephone/Data Board	25,671

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 department of human services fund had a deficit fund balance due to the recording of payables relating to accounts, accrued wages and intergovernmental. The general fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 5 - 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions 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.

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 fair 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;
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;

Mahoning County, Ohio
Notes to the Basic Financial Statements
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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

At December 31, 2022, the County's board of developmental disabilities special revenue fund had a balance of \$53,227 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Investments

Investments are reported at fair value. As of December 31, 2022, 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	\$4,302,953	Average of 31.9 days	AAAm	N/A
Federated Government Obligations Fund	517,406	Less than one year	AAAm	N/A
Total Net Asset Value Per Share	<u>\$4,820,359</u>			
Amortized Cost				
Commercial Paper	<u>17,501,904</u>	Less than one year	AA+	10.29 %
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	3,319,335	Less than three years	AA+	1.95
Federal Home Loan Bank Bonds	15,831,948	Less than five years	AA+	9.31
Federal National Mortgage Association Bonds	10,471,966	Less than three years	AA+	6.16
Federal Home Loan Mortgage Corporation Bonds	2,914,715	Less than one year	AA+	1.71
Federal Home Loan Mortgage Corporation Bonds	16,548,226	Less than three years	AA+	9.73
Federal Farm Credit Bonds	20,953,193	Less than three years	AA+	12.32
Federal Farm Credit Bonds	7,062,913	Less than five years	AA+	4.15
Farmer Mac Bonds	1,453,095	Less than one year	AA+	0.85
United States Treasury Notes	1,477,560	Less than one year	AA+	0.87
United States Treasury Notes	14,059,251	Less than three years	AA+	8.27
United States Treasury Notes	19,872,151	Less than five years	AA+	11.68
United States Treasury Bonds	1,457,340	Less than three years	AA+	0.86
United States Treasury Bonds	4,911,323	Less than five years	AA+	2.89
Municipal Bonds	3,953,353	Less than five years	AA+	2.32
Corporate Bonds	8,478,342	Less than one year	A+	4.98
Corporate Bonds	8,569,093	Less than three years	A+	5.04
Foreign Government Bonds	1,948,835	Less than five years	A+	1.15
Negotiable Certificates of Deposit	<u>4,499,226</u>	Less than five years	N/A	2.64
Total Fair Value - Level Two Inputs	<u>147,781,865</u>			
Total Investments	<u>\$170,104,128</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant 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, 2022. 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 fair value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 6 - Fund Balances

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

Fund Balances	General	Criminal and Administrative Justice	Children Services Board
<i>Nonspendable</i>			
Unclaimed monies	\$1,914,375	\$0	\$0
<i>Restricted for</i>			
Capital Projects	0	0	0
Public Safety	0	28,521,978	0
Public Works	0	0	0
Health Services	0	0	0
Human Services	0	0	16,890,594
General Government	0	0	0
<i>Total Restricted</i>	0	28,521,978	16,890,594
<i>Committed for</i>			
General Operations and Administration	824,196	0	0
Employee Separation Payments	62,239	0	0
Judicial Services	95,668	0	0
Human Services	53,090	0	0
<i>Total Committed</i>	1,035,193	0	0
<i>Assigned to</i>			
2023 Operations	901,037	0	0
Building Regulations	291,177	0	0
County Special Projects	375,122	0	0
<i>Total Assigned</i>	1,567,336	0	0
<i>Unassigned (Deficit)</i>	30,056,465	0	0
<i>Total Fund Balances</i>	\$34,573,369	\$28,521,978	\$16,890,594

Mahoning County, Ohio
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For the Year Ended December 31, 2022

Fund Balances	Developmental Disabilities Board	Other Governmental Funds	Total
<i>Nonspendable</i>			
Unclaimed monies	\$0	\$0	\$1,914,375
<i>Restricted for</i>			
Capital Projects	0	15,245,066	15,245,066
Public Safety	0	2,833,491	31,355,469
Public Works	0	9,214,947	9,214,947
Health Services	36,392,627	15,280,502	51,673,129
Human Services	0	1,461,691	18,352,285
General Government	0	18,437,798	18,437,798
<i>Total Restricted</i>	<u>36,392,627</u>	<u>62,473,495</u>	<u>144,278,694</u>
<i>Committed for</i>			
General Operations and Administration	0	0	824,196
Employee Separation Payments	0	0	62,239
Judicial Services	0	0	95,668
Human Services	0	0	53,090
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>1,035,193</u>
<i>Assigned to</i>			
2023 Operations	0	0	901,037
Building Regulations	0	0	291,177
County Special Projects	0	0	375,122
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>1,567,336</u>
<i>Unassigned (Deficit)</i>	<u>0</u>	<u>(3,540,548)</u>	<u>26,515,917</u>
<i>Total Fund Balances</i>	<u>\$36,392,627</u>	<u>\$58,932,947</u>	<u>\$175,311,515</u>

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, 2022, the general fund 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 \$7,573,896 as of December 31, 2022.

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 \$5,976,689 as of December 31, 2022.

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 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes were levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$11.90 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2022 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,410,534,270
Other Real Estate	980,633,260
Tangible Personal Property	
Public Utility	361,064,470
Total	<u>\$4,752,232,000</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, 2022, and for which there was an enforceable legal claim. In governmental and internal service funds, the portion of the receivable not levied to finance 2022 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 1.5 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 1st, 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. In November 2021, the voters passed an additional 0.25 percent sales tax levy dedicated to roads, bridges and other infrastructure projects with an effective date of April 1, 2022.

The sales tax generates approximately \$62 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. Sales tax revenues of ¼ percent are credited to the County's road tax fund and provide financing for road and bridge improvements. 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

Note 9 - Receivables

Receivables at December 31, 2022, consisted of taxes, payments in lieu of taxes, accounts (billings for user charged services including unbilled utility services), leases, 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, delinquent property taxes and leases are expected to be collected within one year.

Special assessments expected to be collected in more than one year amount to \$10,423 in the debt service fund, \$491,340 in the 911 operations special revenue fund, \$7,884 in the water enterprise fund and \$406,151 in the sewer enterprise fund. At December 31, 2022 the amount of delinquent special assessments was \$320,385.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Funds</i>	
General Fund	
Local Government	\$1,891,698
Homestead and Rollback	391,133
Special Elections	23,588
Casino Revenues	328,415
Ohio Public Defender	532,892
<i>Total General Fund</i>	3,167,726
Special Revenue Funds	
<i>Major</i>	
Criminal and Administrative Justice	955,048
Children Services Board	149,339
Developmental Disabilities Board	1,283,637
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	6,546,014
Board of Mental Health	226,063
Grants	5,896,803
Area Agency on Aging	63,833
Sheriff's Policing Revenue	25,010
<i>Total Special Revenue Funds</i>	15,145,747
NonMajor Debt Service Fund	
Debt Service	155,061
NonMajor Capital Projects Fund	
Roads and Bridges	10,978
<i>Total Governmental Funds</i>	\$18,479,512

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

At December 31, 2022, the County had an intergovernmental receivable of \$3,652,500 in the sewer enterprise fund for charges to various cities and debt as well as \$36,342 in the internal service funds for homestead and rollback on tax distributions specific to the self-hospitalization fund.

Payments in Lieu of Taxes

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

Leases Receivable

The County is reporting leases receivable of \$728,856 in the general fund, \$615,560 in the developmental disabilities board fund, \$535,857 in the dog and kennel fund and \$572,417 in the sewer enterprise fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$296,693 and interest revenue of \$20,088 in the general fund, lease revenue of \$158,938 and interest revenue of \$21,062 in the developmental disabilities board fund, lease revenue of \$3,349 and interest revenue of \$15,958 in the dog and kennel fund and lease revenue of \$3,542 and interest revenue of \$16,751 in the sewer enterprise fund related to lease payments received. A description of the County's leasing arrangements is as follows:

Cell Tower Leases – The County has entered into two lease agreements for cell towers with American Tower. Both agreements commenced in 2000 and are for a period of 50 years ending in 2050. Lease payments are received monthly.

Building Rental Leases – The County has entered into building rental agreements with various organizations at varying years and terms as follows:

Organization	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Alta - Mahoning Valley Campus of Care	2020	5	2025	Monthly
Golden String, Inc.	2013	10	2023	Monthly
Ursuline Center	2020	5	2025	Monthly
Mahoning Valley Community School	2021	2	2023	Monthly
Person Centered Services, Inc.	2022	2	2024	Monthly
MASCO, Inc.	2018	10	2028	Monthly
Gateways Industries, Inc.	2018	10	2028	Monthly

Mahoning County, Ohio
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A summary of future lease revenue is as follows:

Year	General		Developmental Disabilities Board	
	Principal	Interest	Principal	Interest
2023	\$288,597	\$13,100	\$163,773	\$16,227
2024	254,292	7,065	107,922	12,077
2025	185,967	1,575	111,205	8,795
2026	0	0	114,587	5,413
2027	0	0	118,073	1,928
	\$728,856	\$21,740	\$615,560	\$44,440

Year	Dog and Kennel		Sewer	
	Principal	Interest	Principal	Interest
2023	\$4,037	\$15,849	\$4,264	\$16,637
2024	4,763	15,720	5,025	16,503
2025	5,529	15,568	5,828	16,346
2026	6,337	15,393	6,675	16,165
2027	7,188	15,194	7,566	15,958
2028-2032	50,374	72,021	52,929	75,713
2033-2037	79,369	62,521	83,216	65,915
2038-2042	116,332	48,157	121,754	51,130
2043-2047	163,066	27,621	170,393	30,028
2048-2050	98,862	3,751	114,767	4,717
	\$535,857	\$291,795	\$572,417	\$309,112

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Restated Balance 12/31/21	Additions	Reductions	Balance 12/31/22
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,811,157	\$0	\$0	\$1,811,157
Construction in progress	19,042,793	8,066,047	(9,107,562)	18,001,278
Total capital assets not being depreciated	<u>20,853,950</u>	<u>8,066,047</u>	<u>(9,107,562)</u>	<u>19,812,435</u>
Capital assets being depreciated/amortized				
Buildings, structures and improvements	111,822,544	2,483,342	(92,309)	114,213,577
Furniture, fixtures and equipment	27,081,595	1,507,319	(805,261)	27,783,653
Vehicles	11,080,175	683,344	(367,311)	11,396,208
Infrastructure	162,447,121	13,322,512	0	175,769,633
Intangible Right to Use - Buildings**	3,659,878	0	0	3,659,878
Total capital assets being depreciated/amortized	<u>316,091,313</u>	<u>17,996,517</u>	<u>(1,264,881)</u>	<u>332,822,949</u>
Accumulated depreciation/amortization				
Buildings, structures and improvements	(60,682,371)	(3,548,332)	59,239	(64,171,464)
Furniture, fixtures and equipment	(20,693,022)	(1,494,368)	640,288	(21,547,102)
Vehicles	(8,294,827)	(731,858)	367,311	(8,659,374)
Infrastructure	(85,574,024)	(4,485,535)	0	(90,059,559)
Intangible Right to Use - Buildings**	0	(545,791)	0	(545,791)
Total accumulated depreciation/amortization	<u>(175,244,244)</u>	<u>(10,805,884) *</u>	<u>1,066,838</u>	<u>(184,983,290)</u>
Capital assets being depreciated/amortized, net	<u>140,847,069</u>	<u>7,190,633</u>	<u>(198,043)</u>	<u>147,839,659</u>
Governmental activities capital assets, net	<u>\$161,701,019</u>	<u>\$15,256,680</u>	<u>(\$9,305,605)</u>	<u>\$167,652,094</u>

* Depreciation/amortization expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,582,561
Judicial	864,992
Public Safety	2,144,295
Public Works	4,960,068
Health	572,196
Human Services	681,772
Total	<u>\$10,805,884</u>

** Of the current year depreciation/amortization total of \$10,805,884, \$545,791 is presented as judicial expense on the Statement of Activities related to the County's intangible assets of building space, which is included as an Intangible Right to Use Lease. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22
Business type activities:				
Capital assets not being depreciated				
Land	\$946,175	\$0	\$0	\$946,175
Construction in progress	8,506,241	6,923,338	(5,723,027)	9,706,552
Total capital assets not being depreciated	<u>9,452,416</u>	<u>6,923,338</u>	<u>(5,723,027)</u>	<u>10,652,727</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,998,738	0	0	15,998,738
Utility plant in service	60,142,562	61,215	0	60,203,777
Infrastructure	141,009,777	6,016,080	0	147,025,857
Furniture, fixtures and equipment	1,602,461	154,559	0	1,757,020
Vehicles	2,482,786	536,975	(313,277)	2,706,484
Total capital assets being depreciated	<u>221,236,324</u>	<u>6,768,829</u>	<u>(313,277)</u>	<u>227,691,876</u>
Accumulated depreciation				
Buildings, structures and improvements	(12,254,248)	(530,582)	0	(12,784,830)
Utility plant in service	(39,831,422)	(1,129,728)	0	(40,961,150)
Infrastructure	(78,512,952)	(3,327,872)	0	(81,840,824)
Furniture, fixtures and equipment	(1,210,310)	(88,356)	0	(1,298,666)
Vehicles	(1,222,070)	(232,060)	194,589	(1,259,541)
Total accumulated depreciation	<u>(133,031,002)</u>	<u>(5,308,598) *</u>	<u>194,589</u>	<u>(138,145,011)</u>
Capital assets being depreciated, net	<u>88,205,322</u>	<u>1,460,231</u>	<u>(118,688)</u>	<u>89,546,865</u>
Business type activities capital assets, net	<u>\$97,657,738</u>	<u>\$8,383,569</u>	<u>(\$5,841,715)</u>	<u>\$100,199,592</u>

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

Water	\$608,619
Sewer	4,699,979
Total	<u>\$5,308,598</u>

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, 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	628,786,172
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 \$2,483,070 have been accrued as a liability based on a review of the January through March 2023 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 2021 and 2022 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$2,088,949	\$23,522,939	\$23,793,974	\$1,817,914
2022	1,817,914	23,970,076	23,304,920	2,483,070

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2022 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 2022. The intergovernmental payable includes actual claim costs of \$348,852. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,002,968 have been accrued as a liability at December 31, 2022, 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, 2022, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported

Mahoning County, Ohio
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claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2021 and 2022 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2021	\$1,011,829	\$197,088	\$504,666	(\$77,061)	\$627,190
2022	627,190	710,281	250,343	264,692	1,351,820

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 2022 was \$816,871.

Note 14 - Defined Benefit Pension Plans

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

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

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

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) calculations are 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.

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

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

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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.

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Law Enforcement
2022 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2022 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0
 Total Employer	 14.0 %	 18.1 %
 Employee	 10.0 %	 13.0 %

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

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

For 2022, the County's contractually required contribution was \$11,207,616 for the traditional plan, \$226,051 for the combined plan and \$190,183 for the member-directed plan. Of these amounts, \$1,316,972 is reported as an intergovernmental payable for the traditional plan, \$32,765 for the combined plan, and \$27,569 for the member-directed plan.

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For the Year Ended December 31, 2022

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary 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. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years 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 regardless of 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 on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. 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 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$91,298 for 2022. Of this amount, \$3,644 is reported as an intergovernmental payable.

Pension Liabilities (Assets), 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, 2021, and the net pension liability for STRS was measured as of June 30, 2022. 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:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.51491615%	0.31822245%	0.00521211%	
Prior Measurement Date	0.51890140%	0.28776925%	0.00553214%	
Change in Proportionate Share	<u>-0.00398525%</u>	<u>0.03045320%</u>	<u>-0.00032003%</u>	
Proportionate Share of the:				
Net Pension Liability	\$44,799,788	\$0	\$1,158,658	\$45,958,446
Net Pension Asset	0	(1,253,811)	0	(1,253,811)
Pension Expense	(7,905,692)	(45,390)	114,630	(7,836,452)

2022 pension expense for the member-directed defined contribution plan was \$190,183. The aggregate pension expense for all pension plans was (\$7,646,269) for 2022.

Mahoning County, Ohio
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At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$2,283,828	\$7,778	\$14,832	\$2,306,438
Changes of assumptions	5,602,167	63,008	138,656	5,803,831
Net difference between projected and actual earnings on pension plan investments	0	0	40,319	40,319
Changes in proportion and differences between County contributions and proportionate share of contributions	216,425	52,504	4,716	273,645
County contributions subsequent to the measurement date	<u>11,207,616</u>	<u>226,051</u>	<u>55,024</u>	<u>11,488,691</u>
Total Deferred Outflows of Resources	<u>\$19,310,036</u>	<u>\$349,341</u>	<u>\$253,547</u>	<u>\$19,912,924</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$982,571	\$140,235	\$4,432	\$1,127,238
Changes of assumptions	0	0	104,369	104,369
Net difference between projected and actual earnings on pension plan investments	53,287,720	268,798	0	53,556,518
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>493,139</u>	<u>56,026</u>	<u>78,425</u>	<u>627,590</u>
Total Deferred Inflows of Resources	<u>\$54,763,430</u>	<u>\$465,059</u>	<u>\$187,226</u>	<u>\$55,415,715</u>

\$11,488,691 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 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:				
2023	(\$7,183,210)	(\$80,509)	(\$27,296)	(\$7,291,015)
2024	(18,470,861)	(112,019)	(24,352)	(18,607,232)
2025	(12,530,098)	(72,827)	(54,561)	(12,657,486)
2026	(8,476,841)	(53,344)	117,506	(8,412,679)
2027	0	(6,333)	0	(6,333)
Thereafter	<u>0</u>	<u>(16,737)</u>	<u>0</u>	<u>(16,737)</u>
Total	<u>(\$46,661,010)</u>	<u>(\$341,769)</u>	<u>\$11,297</u>	<u>(\$46,991,482)</u>

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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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
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	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and

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females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 15.3 percent for 2021.

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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	<u>100.00%</u>	<u>4.21%</u>

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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.

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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

County's proportionate share of the net pension liability (asset)	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
OPERS Traditional Plan	\$118,116,616	\$44,799,788	(\$16,209,560)
OPERS Combined Plan	(935,574)	(1,253,811)	(1,502,010)

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	<u>June 30, 2022</u>
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement 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. 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 June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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:

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00%</u>	

* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on October 1, 2022

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of 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 7.00 percent as of June 30, 2022. 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

Mahoning County, Ohio
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available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,750,311	\$1,158,658	\$658,304

Note 15 - Defined Benefit OPEB Plans

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

Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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The health care 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive 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 2022, 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 2022, 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 2022 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 \$76,073 for 2022. Of this amount, \$11,027 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2022, 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 asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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, 2022, 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:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Prior Measurement Date	0.49855145%	0.00521211%	
Current Measurement Date	0.50175010%	0.00553214%	
Change in Proportionate Share	0.00319865%	0.00032003%	
Proportionate Share of the Net OPEB Asset	(\$15,615,397)	(\$134,961)	(\$15,750,358)
OPEB Expense	(13,448,869)	(22,886)	(13,471,755)

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At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$1,956	\$1,956
Changes of assumptions	0	5,749	5,749
Net difference between projected and actual earnings on OPEB plan investments	0	2,349	2,349
Changes in proportionate share and differences between County contributions and proportionate share of contributions	133,728	3,670	137,398
County contributions subsequent to the measurement date	76,073	0	76,073
Total Deferred Outflows of Resources	\$209,801	\$13,724	\$223,525
Deferred Inflows of Resources			
Differences between expected and actual experience	\$2,368,618	\$20,268	\$2,388,886
Changes of assumptions	6,320,935	95,699	6,416,634
Net difference between projected and actual earnings on OPEB plan investments	7,444,319	0	7,444,319
Changes in proportionate share and differences between County contributions and proportionate share of contributions	53,817	733	54,550
Total Deferred Inflows of Resources	\$16,187,689	\$116,700	\$16,304,389

\$76,073 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2023	(\$9,879,488)	(\$29,519)	(\$9,909,007)
2024	(3,478,808)	(29,046)	(3,507,854)
2025	(1,626,546)	(14,664)	(1,641,210)
2026	(1,069,119)	(5,982)	(1,075,101)
2027	0	(7,860)	(7,860)
Thereafter	0	(15,905)	(15,905)
Total	(\$16,053,961)	(\$102,976)	(\$16,156,937)

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.

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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. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 14.3 percent for 2021.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00%</u>	<u>3.45%</u>

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

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	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$9,183,318)	(\$15,615,397)	(\$20,954,117)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset calculated using the assumed trend rates, and the expected net OPEB asset 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 2022 is 5.50 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 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 asset	(\$15,784,139)	(\$15,615,397)	(\$15,415,211)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, 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, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed 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, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

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, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$124,766)	(\$134,961)	(\$143,690)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$139,985)	(\$134,961)	(\$128,614)

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Note 16 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose - 2021	2.00 %	\$1,485,000	2035
Various Purpose Refunding - 2021	2.00	2,315,000	2034
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
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
Business-Type Activities			
<i>Revenue Bonds:</i>			
Sewer Revenue Refunding Bonds - 2022	5.00	5,735,000	2046
Sewer Revenue Improvement Bonds - 2022	5.00	20,890,000	2046
Sewer Revenue Improvement Bonds - 2021	2.00 - 3.00	21,265,000	2050
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	2022
Petersburg Wastewater Sewer USDA Bonds - 2009	4.125 - 4.250	2,502,000	2022
Boardman Wastewater USDA Bonds - 2017	1.875	3,338,000	2056
Five Points Improvement USDA Bonds - 2019	Various	1,634,667	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
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
Business-Type Activities (continued)			
<i>OPWC Loans from Direct Borrowings: (continued)</i>			
Lipkey Road Sanitary Sewer - 2013	0.00 %	\$299,361	2035
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	688,817	2046
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:

	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2021	\$1,485,000	\$0	(\$90,000)	\$1,395,000	\$95,000
Premium on Various Purpose - 2021	41,857	0	(3,063)	38,794	0
Total Various Purpose - 2021	1,526,857	0	(93,063)	1,433,794	95,000
Various Purpose Refunding - 2021	2,300,000	0	(425,000)	1,875,000	430,000
Premium on Various Purpose Refunding - 2021	87,125	0	(6,878)	80,247	0
Total Various Purpose Refunding - 2021	2,387,125	0	(431,878)	1,955,247	430,000
Various Purpose - 2020	2,070,000	0	(175,000)	1,895,000	180,000
Premium on Various Purpose - 2020	64,702	0	(4,706)	59,996	0
Total Various Purpose - 2020	2,134,702	0	(179,706)	1,954,996	180,000
Various Purpose Refunding - 2020	5,130,000	0	(575,000)	4,555,000	595,000
Premium on Various Purpose Refunding - 2020	142,216	0	(10,343)	131,873	0
Total Various Purpose Refunding - 2020	5,272,216	0	(585,343)	4,686,873	595,000
MVCC Taxable Bonds - 2020	1,250,000	0	(80,000)	1,170,000	80,000
Various Purpose - 2019	3,240,000	0	(120,000)	3,120,000	125,000
Premium on Various Purpose - 2019	355,344	0	(15,619)	339,725	0
Total Various Purpose - 2019	3,595,344	0	(135,619)	3,459,725	125,000
Various Purpose Refunding - 2017	3,805,000	0	(425,000)	3,380,000	425,000
Premium on Various Purpose Refunding - 2017	371,035	0	(26,984)	344,051	0
Total Various Purpose Refunding - 2017	4,176,035	0	(451,984)	3,724,051	425,000
Various Purpose - 2017	690,000	0	(105,000)	585,000	110,000
Premium on Various Purpose - 2017	62,085	0	(10,798)	51,287	0
Total Various Purpose - 2017	752,085	0	(115,798)	636,287	110,000
Various Purpose Taxable Refunding - 2017	330,000	0	(50,000)	280,000	55,000
Various Purpose Refunding - 2016	4,090,000	0	(505,000)	3,585,000	510,000
Various Purpose - 2016	2,335,000	0	(195,000)	2,140,000	195,000
Premium on Various Purpose - 2016	166,119	0	(7,637)	158,482	0
Total Various Purpose - 2016	\$2,501,119	\$0	(\$202,637)	\$2,298,482	\$195,000

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	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds					
Internal Service Fund - 2016 Refunding	\$2,650,000	\$0	(\$240,000)	\$2,410,000	\$245,000
<i>Total General Obligation Bonds</i>	<u>30,665,483</u>	<u>0</u>	<u>(3,071,028)</u>	<u>27,594,455</u>	<u>3,045,000</u>
OPWC Loans from Direct Borrowings					
Mill and Fill - 2011	13,133	0	(13,133)	0	0
Division Street Bridge Replacement - 2015	266,209	0	(17,748)	248,461	17,747
Road and Bridge Upgrade Phase II - 2015	831,390	0	(79,180)	752,210	79,180
Total OPWC Loans	<u>1,110,732</u>	<u>0</u>	<u>(110,061)</u>	<u>1,000,671</u>	<u>96,927</u>
Other Long-Term Obligations					
Net Pension Liability					
OPERS	71,176,252	0	(29,677,500)	41,498,752	0
STRS	707,334	451,324	0	1,158,658	0
<i>Total Net Pension Liability</i>	<u>71,883,586</u>	<u>451,324</u>	<u>(29,677,500)</u>	<u>42,657,410</u>	<u>0</u>
Claims Payable	370,738	832,476	(200,246)	1,002,968	518,614
Financed Purchases from Direct Borrowings	1,829,190	0	(368,725)	1,460,465	381,581
Leases Payable	3,659,878	0	(545,791)	3,114,087	593,933
Compensated Absences	11,273,974	6,032,786	(4,964,222)	12,342,538	5,117,783
Special Termination Benefits Payable	87,774	188,599	(77,155)	199,218	100,454
<i>Total Other Long-Term Obligations</i>	<u>89,105,140</u>	<u>7,505,185</u>	<u>(35,833,639)</u>	<u>60,776,686</u>	<u>6,712,365</u>
<i>Total Governmental Activities</i>	<u>\$120,881,355</u>	<u>\$7,505,185</u>	<u>(\$39,014,728)</u>	<u>\$89,371,812</u>	<u>\$9,854,292</u>
Business Type Activities					
Revenue Bonds					
Various Sewer Refunding Bonds - 2022 Serial	\$0	\$2,295,000	\$0	\$2,295,000	\$130,000
Various Sewer Refunding Bonds - 2022 Term	0	3,440,000	0	3,440,000	0
Premium on Sewer Refunding Bonds - 2022	0	270,774	(940)	269,834	0
Various Sewer Bonds - 2022 Serial	0	9,800,000	0	9,800,000	590,000
Various Sewer Bonds - 2022 Term	0	11,090,000	0	11,090,000	0
Premium on Sewer Revenue Bonds - 2022	0	1,053,198	(3,657)	1,049,541	0
Various Sewer Bonds - 2021 Serial	7,050,000	0	(665,000)	6,385,000	685,000
Various Sewer Bonds - 2021 Term	14,215,000	0	0	14,215,000	0
Premium on Sewer Revenue Bonds - 2021	662,015	0	(23,161)	638,854	0
Various Sewer Refunding Bonds - 2017 Serial	4,230,000	0	(355,000)	3,875,000	365,000
Various Sewer Refunding Bonds - 2017 Term	2,185,000	0	0	2,185,000	0
Premium on Sewer Refunding Bonds - 2017	311,987	0	(22,285)	289,702	0
Various Sewer Bonds - 2017 Serial	5,645,000	0	(15,000)	5,630,000	520,000
Various Sewer Bonds - 2017 Term	5,255,000	0	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	345,586	0	(24,685)	320,901	0
Revenue Bonds from Direct Placement					
Jackson Milton Water USDA Bonds - 2008	2,750,700	0	(54,200)	2,696,500	56,700
Jackson Milton Sewer USDA Bonds - 2008	3,765,100	0	(3,765,100)	0	0
Petersburg Wastewater USDA Bonds - 2009	2,118,200	0	(2,118,200)	0	0
Boardman Wastewater USDA Bonds - 2017	3,119,800	0	(65,100)	3,054,700	66,100
Five Points Improvement USDA Bonds - 2019	0	1,318,095	(220,928)	1,097,167	0
New Middletown Pump Station USDA Bonds - 2019	77,209	0	(64,300)	12,909	0
<i>Total Revenue Bonds</i>	<u>\$51,730,597</u>	<u>\$29,267,067</u>	<u>(\$7,397,556)</u>	<u>\$73,600,108</u>	<u>\$2,412,800</u>

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Business Type Activities (continued)	Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
General Obligation Bonds					
Water Fund					
Bailey Road Water Refunding - 2016	\$80,000	\$0	(\$5,000)	\$75,000	\$5,000
Premium on Bailey Road Water Refunding	4,262	0	(310)	3,952	0
Water System Improvement Refunding - 2017	830,000	0	(45,000)	785,000	60,000
Premium on Water System Refunding - 2017	72,310	0	(5,259)	67,051	0
<i>From Private Placement</i>					
Canfield Water Tower Economic Dev - 2018	1,730,000	0	(110,000)	1,620,000	115,000
Total General Obligation Bonds	2,716,572	0	(165,569)	2,551,003	180,000
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension Refunding - 2017	30,000	0	(5,000)	25,000	5,000
OWDA Loans from Direct Borrowings					
Water					
Petersburg Waterline Extension	91,166	0	(10,725)	80,441	10,726
Sewer Fund					
Diehl Lake	21,506	0	(21,506)	0	0
Total OWDA Loans	112,672	0	(32,231)	80,441	10,726
OPWC Loans from Direct Borrowings					
Sewer Fund					
Palmyra Wastewater Plant Elimination	20,407	0	(10,204)	10,203	10,203
Facility Power Correction and Security Rehab	81,686	0	(10,210)	71,476	10,211
US 224 and SR 45 Sanitary Sewer	203,025	0	(29,003)	174,022	29,004
SR 46 Niles	30,469	0	(3,047)	27,422	3,047
Riblett Road	270,752	0	(24,614)	246,138	24,614
Meander Wastewater Grit Removal	507,957	0	(59,759)	448,198	59,760
Poland Interceptor	183,252	0	(22,907)	160,345	22,906
Lipkey Road Sanitary Sewer	202,069	0	(14,969)	187,100	14,968
New Middletown Sanitary Sewer and Pump Station Replacement	675,041	0	(27,553)	647,488	27,552
New Middletown Waste Water Treatment Plant Grit Removal System	325,000	0	(26,000)	299,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	1,075,125	0	(45,750)	1,029,375	45,750
Poland Woods Interceptor Phase II	162,413	0	(9,281)	153,132	9,280
Meander WWTP Pumps Replacement	348,500	0	(20,500)	328,000	20,500
Wickliff Area Sanitary Sewer Rehab	288,098	0	(15,573)	272,525	15,573
East Middletown Road Pump Station	403,659	0	(21,819)	381,840	21,820
Water Fund					
Jackson Milton Water Meter Rehab	82,714	0	(10,339)	72,375	10,340
Craig Beach Rehab	111,979	0	(13,997)	97,982	13,998
Mahoning Avenue Waterline Replacement	80,293	0	(3,346)	76,947	3,345
Total OPWC Loans	\$5,052,439	\$0	(\$368,871)	\$4,683,568	\$368,871

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

	Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
Business Type Activities (continued)					
Other Long-term Obligations					
Net Pension Liability OPERS					
Sewer	\$5,661,747	\$0	(\$2,360,711)	\$3,301,036	\$0
Asset Retirement Obligation - Sewer	10,340,000	0	0	10,340,000	0
Compensated Absences	1,358,062	608,377	(757,561)	1,208,878	721,089
Special Termination Benefits Payable	500,647	262,288	(153,966)	608,969	173,895
<i>Total Business Type Activities</i>	<u>\$77,502,736</u>	<u>\$30,137,732</u>	<u>(\$11,241,465)</u>	<u>\$96,399,003</u>	<u>\$3,872,381</u>

During 2022, the County issued \$5,735,000 in sewer system revenue refunding bonds with an interest rate of 5.00 percent. The bonds were issued for the purpose of refunding the 2008 Jackson Milton Sewer USDA bonds and the 2009 Petersburg Wastewater Sewer USDA bonds. The bonds were issued for a twenty-four year period with a final maturity during 2046. The bonds will be paid from the sewer enterprise fund.

	Business-type		
	2008 Sewer USDA Bonds	2009 Sewer USDA Bonds	Total Bonds
Outstanding at December 31, 2021	\$3,765,100	\$2,118,200	\$5,883,300
Amount Refunded	(3,690,500)	(2,076,900)	(5,767,400)
Principal Payment on Non-Refunded Portion	(74,600)	(41,300)	(115,900)
Outstanding at December 31, 2022	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Net proceeds of \$5,875,892 were deposited in an irrevocable trust with an escrow agent to refund the business-type activities 2008 and 2009 Sewer USDA bonds. As a result, \$5,767,400 of the 2008 and 2009 Sewer USDA bonds 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, 2022, \$5,767,400 of the defeased bonds were still outstanding.

2008 Jackson Milton Sewer USDA Bonds	\$3,690,500
2009 Petersburg Wastewater Sewer USDA Bonds	2,076,900
Total Bonds	<u>5,767,400</u>
Payment to Refunded Bond Escrow Account	<u>(5,875,892)</u>
Accounting Loss on Refunding	<u>(\$108,492)</u>

The refunding will result in the recognition of an accounting loss of \$108,492 and the County in effect decreased its aggregated debt service payments by \$731,790 over the next twenty-four years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$104,272.

During 2022, the County issued \$20,890,000 in sewer system revenue improvement bonds with an interest rates of 5.00 percent. The bonds were issued for the purpose of funding various sanitary sewer improvements. The bonds were issued for a twenty-four year period with a final maturity during 2046. The bonds will be paid from the sewer enterprise fund. As of December 31, 2022, proceeds of \$2,446,909 have been spent.

Mahoning County, Ohio
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For the Year Ended December 31, 2022

The Various Sewer Revenue bonds maturing on December 1, 2037, 2042 and 2046 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		
	\$2,450,000	\$6,515,000	\$5,565,000
2036	\$1,205,000	\$0	\$0
2038	0	1,180,000	0
2039	0	1,245,000	0
2040	0	1,300,000	0
2041	0	1,360,000	0
2043	0	0	1,290,000
2044	0	0	1,355,000
2045	0	0	1,420,000
Total mandatory sinking fund payments	1,205,000	5,085,000	4,065,000
Amount due at stated maturity	1,245,000	1,430,000	1,500,000
Total	\$2,450,000	\$6,515,000	\$5,565,000
<i>Stated Maturity</i>	<i>12/1/2037</i>	<i>12/1/2042</i>	<i>12/1/2046</i>

During 2021, the County issued \$1,485,000 in various purpose bonds with an interest rate of 2.00 percent. The bonds were issued for a fourteen year period with a final maturity during 2035. The proceeds were used for board of health facility renovations. The bonds will be repaid from the bond retirement debt service fund.

During 2021, the County issued \$2,315,000 in various purpose refunding bonds with an interest rate of 2.00 percent. The bonds were issued for a thirteen year period with a final maturity during 2034. The proceeds were used to current refund \$2,295,000 of outstanding 2014 various purpose bonds, which had interest rates ranging from 2.00 to 4.00 percent. The 2014 various purpose bonds issue consisted of limited tax bonds (serial and term). 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.

During 2021, the County issued \$21,265,000 in sewer system revenue improvement bonds with interest rates ranging from 2.00 to 3.00 percent. The bonds were issued for the purpose of funding various sanitary sewer improvements. The bonds were issued for a twenty-nine year period with a final maturity during 2050. The bonds will be paid from the sewer enterprise fund. As of December 31, 2022, proceeds of \$10,891,974 have been spent.

The Various Sewer Revenue bonds maturing on December 1, 2035, 2040, 2045 and 2050 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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Year	Issue			
	\$3,055,000	\$4,300,000	\$4,785,000	\$2,075,000
2032	\$730,000	\$0	\$0	\$0
2033	750,000	0	0	0
2034	775,000	0	0	0
2036	0	825,000	0	0
2037	0	840,000	0	0
2038	0	860,000	0	0
2039	0	875,000	0	0
2041	0	0	915,000	0
2042	0	0	935,000	0
2043	0	0	955,000	0
2044	0	0	980,000	0
2046	0	0	0	395,000
2047	0	0	0	405,000
2048	0	0	0	415,000
2049	0	0	0	425,000
Total mandatory sinking fund payments	2,255,000	3,400,000	3,785,000	1,640,000
Amount due at stated maturity	800,000	900,000	1,000,000	435,000
Total	<u>\$3,055,000</u>	<u>\$4,300,000</u>	<u>\$4,785,000</u>	<u>\$2,075,000</u>
<i>Stated Maturity</i>	<i>12/1/2035</i>	<i>12/1/2040</i>	<i>12/1/2045</i>	<i>12/1/2050</i>

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.

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, 2022, the County has received proceeds of \$1,634,667. There have been significant delays on this project and the County is in the process of submitting a construction bid. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, the County has received proceeds of \$292,709. There have been significant delays on this project and the County is in the process of submitting a construction bid. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

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

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

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

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

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

During 2017, the County issued \$8,455,000 in sewer system revenue refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for an eighteen year period with a final maturity during 2035. The proceeds were used to advance refund \$8,350,000 of outstanding 2010 various sewer bonds, which had interest rates ranging from 2.00 to 4.375 percent. 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:

Mahoning County, Ohio
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Year	Issue	
	\$1,055,000	\$1,130,000
2032	\$520,000	\$0
2034	0	555,000
Total mandatory sinking fund payments	520,000	555,000
Amount due at stated maturity	535,000	575,000
Total	\$1,055,000	\$1,130,000
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>

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

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

The Various Sewer Revenue bonds maturing on December 1, 2033, 2035 and 2037 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$1,645,000	\$1,745,000	\$1,865,000
2032	\$810,000	\$0	\$0
2034	0	860,000	0
2036	0	0	915,000
Total mandatory sinking fund payments	810,000	860,000	915,000
Amount due at stated maturity	835,000	885,000	950,000
Total	\$1,645,000	\$1,745,000	\$1,865,000
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>

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.

Mahoning County, Ohio
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For the Year Ended December 31, 2022

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 2009, the County issued \$2,502,000 in USDA revenue bonds through direct placement for sewer system improvements. As of December 31, 2022, these bonds were fully refunded.

During 2008, the County issued \$4,488,000 in USDA revenue bonds through direct placement for sewer system improvements. As of December 31, 2022, these bonds were fully refunded.

During 2008, the County issued \$3,276,000 in USDA revenue bonds through direct placement for water improvements. Revenue bonds will be paid from the water enterprise fund.

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, OWDAs 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 22.7 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$103,339,390. Principal and interest paid for the current year and total net revenues were \$3,351,180 and \$14,792,273, 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, real estate assessment special revenue fund and the sewer enterprise fund.

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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, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund. For additional information related to the net pension liability and net OPEB liability see Notes 14 and 15.

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

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, 2022 are as follows:

Governmental Activities

	General Obligation Bonds -		<i>From Direct</i>
	Serial and Term		<i>Borrowings</i>
	Principal	Interest	OPWC Loans Principal
2023	\$3,045,000	\$730,576	\$96,927
2024	2,785,000	649,444	96,928
2025	2,735,000	590,889	96,927
2026	2,615,000	520,530	96,927
2027	2,550,000	445,102	96,927
2028 - 2032	8,360,000	1,302,211	445,046
2033 - 2037	3,175,000	446,262	70,989
2038 - 2042	1,015,000	105,150	0
2043 - 2044	110,000	6,600	0
Total	<u>\$26,390,000</u>	<u>\$4,796,764</u>	<u>\$1,000,671</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Business-Type Activities

	Revenue Bonds		<i>From Direct Placement</i>	
			USDA Revenue Bonds	
	Principal	Interest	Principal	Interest
2023	\$2,290,000	\$2,446,808	\$122,800	\$178,435
2024	2,355,000	2,387,595	126,700	174,640
2025	2,440,000	2,299,993	130,700	170,705
2026	2,510,000	2,208,744	134,700	166,624
2027	2,625,000	2,107,644	138,900	162,396
2028 - 2032	14,530,000	8,870,819	763,700	742,862
2033 - 2037	15,845,000	5,857,619	896,200	610,789
2038 - 2042	11,000,000	3,278,812	1,055,300	451,578
2043 - 2047	9,300,000	1,085,608	1,247,800	259,079
2048 - 2052	1,275,000	61,680	719,000	75,320
2053 - 2057	0	0	415,400	15,720
Total	\$64,170,000	\$30,605,322	\$5,751,200	\$3,008,148

	General Obligation Bonds		<i>Private Placement</i>		Special Assessment Bonds	
			General Obligation Bonds			
	Principal	Interest	Principal	Interest	Principal	Interest
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	80,000	12,014	130,000	60,606	5,000	838
2027	85,000	11,814	140,000	54,353	5,000	909
2028 - 2032	385,000	40,462	805,000	164,262	0	0
2033 - 2035	90,000	3,330	185,000	8,898	0	0
Total	\$860,000	\$124,712	\$1,620,000	\$505,050	\$25,000	\$4,549

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2023	\$10,726	\$0	\$368,871
2024	10,725	0	358,670
2025	10,726	0	358,667
2026	10,725	0	358,669
2027	10,725	0	358,667
2028 - 2032	26,814	0	1,352,511
2033 - 2037	0	0	795,528
2038 - 2042	0	0	511,138
2043 - 2047	0	0	220,847
Total	\$80,441	\$0	\$4,683,568

Mahoning County, Ohio
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For the Year Ended December 31, 2022

The County's outstanding OPWC loans from direct borrowings of \$4,683,568 related to business-type activities and \$1,000,671 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 \$80,441 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, 2022, are an overall debt margin of \$94,603,300.

Financed Purchases – In prior years, the County entered into financed purchase agreements for communications equipment and integrated public safety software in the amounts of \$2,408,843 and \$1,401,072, respectively. The financed purchases will be paid from the criminal and administrative justice and 911 operations special revenue funds and the debt service fund.

Principal and interest requirements to retire financed purchases outstanding at December 31, 2022, are as follows:

Year	<i>From Direct Borrowings</i>	
	Financed Purchases	
	Principal	Interest
2023	\$381,581	\$49,925
2024	394,897	36,610
2025	408,688	22,819
2026	275,299	8,535
Total	\$1,460,465	\$117,889

The County has outstanding agreements to lease building space. Due to the implementation of GASB Statement 87, these building leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

Mahoning County, Ohio
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For the Year Ended December 31, 2022

Year	Governmental Activities	
	Principal	Interest
2023	\$593,933	\$100,733
2024	565,646	77,305
2025	500,819	55,575
2026	536,817	32,663
2027	413,958	11,666
2028-2030	502,914	8,586
	<u>\$3,114,087</u>	<u>\$286,528</u>

Note 17 – Notes Payable

The County’s note activity and outstanding amounts are as follows:

	Outstanding 12/31/2021	Issued	Retired	Outstanding 12/31/2022
Governmental Funds				
Various Purpose Bond Anticipation Notes - 2022	\$0	\$2,165,000	\$0	\$2,165,000
Premium on Bond Anticipation Notes - 2022	0	31,241	(10,414)	20,827
Sales Tax Anticipation Notes	7,805,000	0	(830,000)	6,975,000
Premium on Sales Tax Anticipation Notes	197,820	0	(27,944)	169,876
Sales Tax Anticipation Refunding Notes	4,370,000	0	(250,000)	4,120,000
Premium on Sales Tax Anticipation Refunding Notes	232,738	0	(16,926)	215,812
Total Governmental Funds	<u>\$12,605,558</u>	<u>\$2,196,241</u>	<u>(\$1,135,284)</u>	<u>\$13,666,515</u>
Enterprise Fund				
Bond Anticipation Notes				
Water Fund				
Milton Water Project - 2021	\$1,590,000	\$0	(\$1,590,000)	\$0
Premium on Milton Water Project - 2021	8,437	0	(8,437)	0
Milton Water Project - 2022	0	1,565,000	0	1,565,000
Premium on Milton Water Project - 2022	0	22,583	(7,528)	15,055
Total Enterprise Fund	<u>\$1,598,437</u>	<u>\$1,587,583</u>	<u>(\$1,605,965)</u>	<u>\$1,580,055</u>

During 2022, the County issued \$2,165,000 in bond anticipation notes for the building and equipment fund for chiller replacement, justice center door, bathroom remodel, administration building roof replacement, core firewall, PC refresh and access control. The notes were issued with an interest rate of 4.0 percent and will mature on August 31, 2023. The notes will be paid from the building and equipment capital projects fund. As of December 31, 2022, proceeds of \$4,000 have been spent.

During 2022, the County issued \$1,565,000 in bond anticipation notes for the Milton Water Project. The notes were issued with an interest rate of 4.0 percent and will mature August 31, 2023. As of December 31, 2022, all of the proceeds have been spent.

In prior years, the County issued sales tax anticipation notes in the bond retirement debt service fund for the purpose of paying current principal and interest payments during the year. The County issued sales tax anticipation notes in the motor vehicle gas tax fund and buildings and equipment fund for various construction and capital asset purchases. The County also issued sales tax anticipation refunding notes in 2016 to refund a large portion of the 2010B general obligation bonds that were originally issued for the purpose of street and

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 \$1,080,000 in sales tax anticipation notes during 2022. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2023	\$1,045,000	\$290,698	\$1,335,698
2024	1,060,000	266,197	1,326,197
2025	1,100,000	241,348	1,341,348
2026	735,000	211,747	946,747
2027	725,000	189,091	914,091
2028-2032	3,160,000	640,978	3,800,978
2033-2037	2,420,000	231,970	2,651,970
2038-2040	850,000	34,100	884,100
Total	\$11,095,000	\$2,106,129	\$13,201,129

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

Note 18 – Conduit Debt

Mahoning County has issued Hospital Revenue bonds that provide capital financing to private-sector entities (the Borrower) used to acquire, construct and equip health-care facilities (the Facilities) deemed to be in the public interest. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage (basic rent on the sublease). In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. In addition, the Borrower and the County entered into an Agreement of Lease under which the Borrower leased the Facilities to the County, and simultaneously therewith, the County and the Borrower entered into a Sublease under which the County subleased the Facilities back to the Borrower. The County will relinquish the title to the Facilities at the end of the arrangement, at which time the conduit debt obligation has been paid off. At December 31, 2022, the aggregate outstanding principal amount payable is \$29.4 million on the 1997B bonds and \$40 million on the 2002A bonds.

Note 19 – 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 \$608,969 and \$199,218, respectively, for business-type and governmental activities as of December 31, 2022 for these plans.

Deferred Compensation

County employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan was created in accordance with Internal Revenue Code Section 457 and is considered an other employee benefit plan. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

Note 20 – Significant Commitments

Contractual Commitments

As of December 31, 2022, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
AP O'Horo	\$1,142,500	\$79,762	\$1,062,738
American Structurepoint	139,775	50,094	89,681
B & B Contractors and Developers	1,672,834	1,589,640	83,194
Boak & Sons	2,373,927	1,787,375	586,552
Buckeye Civil Design	340,235	31,500	308,735
Burgess and Niple	49,400	7,410	41,990
CT Consultants Inc.	415,649	235,692	179,957
CTL Engineering	151,340	55,722	95,618
DLZ Ohio, Inc.	898,413	137,071	761,342
Environmental Design Group	283,424	211,089	72,335
Glaus, Pyle, Schomer, Burns	1,921,984	278,053	1,643,931
Lindy Paving	2,887,888	2,806,973	80,915
M-E Companies Inc.	550,800	246,770	304,030
MS Consultants	568,213	272,711	295,502
Prime AE Group	124,247	56,205	68,042
Rudzik Excavating	17,679,069	2,586,892	15,092,177
The Murphy Contracting Group	266,582	216,648	49,934
W.E. Quickall & Associates	506,500	118,874	387,626
Total	\$31,972,780	\$10,768,481	\$21,204,299

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

Remaining commitment amounts were encumbered at year end. The amount of \$784,185 in contracts payable for governmental activities has been capitalized as well as \$1,090,480 in contracts payable for business-type activities.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$919,888	Mahoning County Sewer	\$24,841,635
Criminal and Administrative Justice	260,259	Mahoning County Water	152,888
Developmental Disabilities	1,210,703	<i>Total Enterprise Funds</i>	<u>\$24,994,523</u>
American Rescue Plan Act	1,289,549		
Other Governmental Funds	9,931,269	Internal Service Funds	300,904
<i>Total Governmental Funds</i>	<u>\$13,611,668</u>	<i>Total Proprietary Funds</i>	<u>\$25,295,427</u>

Note 21 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2022, consisted of advances from the general fund to the grants special revenue fund and the roads and bridges and building and equipment capital project funds in the amounts of \$761,625, \$2,365,850 and \$82,343, respectively as well as ARPA monies in the amount of \$162,932 due to the sewer enterprise fund from the American Rescue Plan Act special revenue fund. All balances are expected to be paid within one year.

Interfund Transfers

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfers To	Transfers From					Sewer	Totals
	General	Criminal and Administrative Justice	Developmental Disabilities Board	Other Governmental Funds			
General	\$0	\$0	\$0	\$10,198	\$0	\$10,198	
Other Governmental Funds	2,227,359	43,271	1,000,000	4,288,941	224,000	7,783,571	
Water	0	0	0	0	400,000	400,000	
Totals	<u>\$2,227,359</u>	<u>\$43,271</u>	<u>\$1,000,000</u>	<u>\$4,299,139</u>	<u>\$624,000</u>	<u>\$8,193,769</u>	

During the year, the general fund made several transfers to other governmental funds for local match and capital project costs. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The developmental disabilities board made transfers to other governmental funds for program related capital project costs. The 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 \$10,340,000 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 38 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 \$1,424,038 to the Western Reserve Port Authority in 2022. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

Mahoning and Columbiana Training Association, Inc.

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

Mahoning County Family and Children First Council

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 \$52,885 in 2022. 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 2022, \$116,800 in payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from N.E.O.N, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

Joint Communications District Regional Council of Governments

The Joint Communications District Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. The Regional Council of Governments is organized as a voluntary organization of local governments encompassing Mahoning County and Austintown and Boardman Townships. Each of the participating entities has equal representation and no financial responsibility. The Regional Council of Governments' purpose is to promote a joint communications district to upgrade the 911 system, moving into a more advanced system replacing the antiquated and outdated system, saving each of the participating entities much needed tax dollars and helping to eliminate dead spots of coverage. Mahoning County contributed \$1,345,400 in 2022. 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 24 – Changes in Accounting Principle and Restatement of Net Position

Changes in Accounting Principle

For 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and *Implementation Guide No. 2020-1*

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$2,798,882 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases. The County also recognized \$3,659,878 in leases payable at January 1, 2022 which was offset by the intangible asset, right to use lease - buildings. The County also recognized an additional \$533,022 in financed purchases payable which was partially offset by a capital asset.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 91 and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Net Position

The implementation of GASB 87 resulted in the recording of a financed purchase agreement and the corresponding capital asset. This adjustment resulted in the following restatement to net position as of December 31, 2021:

	<u>Governmental Activities</u>
Net Position December 31, 2021	\$208,446,803
GASB 87 Adjustments:	
Depreciable Capital Assets	969,075
Financed Purchases Payable	<u>(533,022)</u>
Restated Net Position December 31, 2021	<u><u>\$208,882,856</u></u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 25 – Tax Abatement Disclosures

For 2022, the County’s property taxes were reduced by \$362,057 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2022 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Jackson Township	\$45,888
Village of Columbiana	27,892
Village of Sebring	5,068
City of Youngstown	229,512
<i>Enterprise Zone Agreements:</i>	
Austintown Township	3,145
Coitsville Township	1,036
City of Youngstown	49,516

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. Ohio’s state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County may continue to spend available COVID-19 funding consistent with the applicable program guidelines. The impact on the County’s future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

Note 27 – Mahoning County Land Reutilization Corporation (MCLRC)

Summary of Significant Accounting Policies

Nature of Activities

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

Method of Accounting

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

Basis of Presentation

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

Cash and Cash Equivalents

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022

Equipment

Property and equipment owned by MCLRC consists of furniture and equipment, intangible right to use – equipment and intangible right to use - building with original costs of \$16,468, \$18,519 and \$225,769, respectively. Accumulated depreciation on the furniture and equipment, intangible right to use – equipment and intangible right to use - building were \$12,249, \$6,044 and \$11,288, respectively. The ending net value of on the furniture and equipment, intangible right to use – equipment and intangible right to use - building were \$4,219, \$12,475 and \$214,481, respectively at December 31, 2022. Depreciation/amortization expense amounted to \$18,945 for 2022.

Long-Term Obligations

MCLRC has long-term obligations consisting of leases payable of \$228,290 and accrued compensated absences of \$53,231 at December 31, 2022.

Pollution Remediation Obligation

MCLRC has reported a pollution remediation liability for several parcels owned by the MCLRC. The liability is made up of various remediation and cleanup costs. This liability will be funded primarily through the Brownfield Remediation Program grants awarded by the Ohio Department of Development. The balance not covered by these grants will be funded by matching requirements to be paid by other local governments within Mahoning County, Ohio. At December 31, 2022, the amount of the liability was \$6,468,174.

Note 28 – Subsequent Events

Depository Reconciliation Summary

As of April 30, 2023, there are 146 outstanding reconciling items, two dating back to 2021 totaling \$340 and 19 from 2022 totaling to (\$2,092.94). Sixty reconciling issues remain outstanding between January and March of 2023 totaling (\$98,210.76). While there has been progress in fixing these reconciling issues from year-end 2022, there are still ongoing issues that need to be addressed.

Month-End	Reconciling Items	Amount
October 2021	1	(\$10.00)
November 2021	1	350.00
March 2022	3	(128.74)
June 2022	2	(6.49)
August 2022	1	(2,700.00)
September 2022	5	989.42
October 2022	2	20.00
November 2022	2	(320.00)
December 2022	4	52.87
January 2023	13	222.21
February 2023	10	(36,346.17)
March 2023	37	(62,086.80)
April 2023	65	(339,379.49)
	<u>146</u>	<u>(\$439,343.19)</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Additionally, 64 outstanding reconciling items remain between the Treasurer’s Final Daily Statement and the Accounting System that need corrections totaling \$2,137.63. There are eight issues totaling (\$676.27) from 2021, 31 issues from 2022 totaling \$2,479.70, and 25 issues in 2023 totaling \$334.20.

<u>Month-End</u>	<u>Reconciling Items</u>	<u>Amount</u>
May 2021	1	(\$0.61)
September 2021	2	(1,165.46)
November 2021	1	0.10
December 2021	4	489.70
March 2022	7	1,214.75
April 2022	4	188.37
May 2022	2	355.00
June 2022	2	1,148.96
July 2022	6	(1,065.00)
August 2022	5	(367.72)
October 2022	1	9.90
November 2022	1	39.70
December 2022	3	955.74
January 2023	9	(872.43)
February 2023	1	(20.00)
March 2023	5	(598.68)
April 2023	10	1,825.31
	<u>64</u>	<u>\$2,137.63</u>

Investment Transactions

The investment transactions are still being posted to the general ledger in the wrong month, which is causing a variance at month end on the County bank reconciliation. The \$208,044.37 variance is the net investment transactions that occurred in the month of April 2023 in 5th/3rd Bank that was not posted to the general ledger until May 2023. The aggregate security purchases of \$3,734,024.50 occurred on the dates of 04/12/23 and 04/24/23, and the aggregate security sales of \$3,476,732.47 (representing the cost basis) occurred on the dates of 04/06/23, 04/10/23, 04/17/23 and 04/21/23. The net effect is a difference of \$257,292.03 between the Form 6 and the Bank (Treasury) at month end.

Monthly Bank-to-Book Reconciliation by Net Investment Transactions

<u>Date</u>	<u>Per Book</u>	<u>Per Bank (Treasury)</u>	<u>Variance</u>
April 28, 2023	(\$190,079.98)	(\$398,124.35)	\$208,044.37

Treasury Daily Statement Variance at Month End 4/28/2023

<u>Date</u>	<u>Per Form 6</u>	<u>Per Bank (Treasury)</u>	<u>Variance</u>
April 28, 2023	\$174,131,597.94	\$174,388,889.97	\$257,292.03

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Real Estate Surplus Balance

As of the most recent reconciliation for month ending April 28, 2023, Mahoning County had \$1,158,882.66 in Surplus Fund 9201. This represents unapplied real estate payments that Mahoning County has received. The balance in this fund has been growing consistently over the last ten years with no sign of improvement in determining to whom these surplus funds belong and where the funds should be applied.

<u>Year</u>	<u>End of Year Balance</u>	<u>% Change from Previous Year</u>
2022	\$1,112,630.78	18.6%
2021	937,751.41	29.9%
2020	721,677.85	9.9%
2019	656,788.71	12.0%
2018	586,179.26	14.8%
2017	510,710.07	23.7%
2016	412,783.94	26.2%
2015	326,973.25	170.5%
2014	120,895.71	62.5%

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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Required Supplementary Information

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.51491615%	0.51890140%	0.51423310%	0.52415680%
County's Proportionate Share of the Net Pension Liability	\$44,799,788	\$76,837,999	\$101,641,660	\$143,555,920
County's Covered Payroll	\$71,156,458	\$69,449,219	\$68,815,142	\$67,407,454
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	62.96%	110.64%	147.70%	212.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

(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

2018	2017	2016	2015	2014
0.53276000%	0.54060890%	0.54885395%	0.54228565%	0.54885395%
\$83,579,714	\$122,763,088	\$95,068,423	\$65,405,710	\$63,928,413
\$66,997,657	\$66,275,992	\$65,030,756	\$63,353,927	\$61,879,079
124.75%	185.23%	146.19%	103.24%	103.31%
84.66%	77.25%	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 Five Years (1)

	2022	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.31822245%	0.28776925%	0.29657860%	0.31884660%	0.35898505%
County's Proportionate Share of the Net Pension Asset	\$1,253,811	\$830,684	\$618,436	\$356,541	\$488,696
County's Covered Payroll	\$1,444,593	\$1,270,493	\$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	-86.79%	-65.38%	-46.84%	-26.15%	-33.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	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

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

	2022	2021	2020
County's Proportion of the Net OPEB (Asset)/Liability	0.49855145%	0.50175010%	0.49766510%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$15,615,397)	(\$8,939,078)	\$68,740,479
County's Covered Payroll	\$74,200,601	\$72,284,962	\$71,683,496
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-21.04%	-12.37%	95.89%
Plan Fiduciary Net Position as a Percentage of the Total OPEB (Asset)/Liability	128.23%	115.57%	47.80%

(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

2019	2018	2017
0.50767905%	0.51499500%	0.52181600%
\$66,189,364	\$55,924,664	\$52,705,188
\$70,262,515	\$69,703,936	\$68,800,025
94.20%	80.23%	76.61%
46.33%	54.14%	54.04%

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 Ten Fiscal Years

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.00521211%	0.00553214%	0.00563817%	0.00556514%
County's Proportionate Share of the Net Pension Liability	\$1,158,658	\$707,334	\$1,364,237	\$1,230,697
County's Covered Payroll	\$677,600	\$682,629	\$680,443	\$653,371
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014	2013
0.00580443%	0.00552237%	0.00622789%	0.00662730%	0.00696685%	0.00696685%
\$1,276,264	\$1,311,851	\$2,084,663	\$1,831,592	\$1,694,577	\$2,018,571
\$659,864	\$607,114	\$655,293	\$691,450	\$724,169	\$732,231
193.41%	216.08%	318.13%	264.89%	234.00%	275.67%
77.30%	75.30%	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 Six Fiscal Years (1)

	2022	2021	2020
County's Proportion of the Net OPEB Liability	0.00521211%	0.00553214%	0.00563817%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$134,961)	(\$116,640)	(\$99,091)
County's Covered Payroll	\$677,600	\$682,629	\$680,443
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB (Asset) Liability	230.70%	174.70%	182.10%

(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

2019	2018	2017
0.00556514%	0.00580443%	0.00552237%
(\$92,173)	(\$93,272)	\$215,463
\$653,371	\$659,864	\$607,114
-14.11%	-14.14%	35.49%
174.70%	176.00%	47.10%

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

	2022	2021	2020	2019
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$11,207,616	\$10,459,035	\$10,227,448	\$10,125,130
Contributions in Relation to the Contractually Required Contribution	<u>(11,207,616)</u>	<u>(10,459,035)</u>	<u>(10,227,448)</u>	<u>(10,125,130)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$76,433,432	\$71,156,458	\$69,449,219	\$68,815,142
Pension Contributions as a Percentage of Covered Payroll	<u>14.66%</u>	<u>14.70%</u>	<u>14.73%</u>	<u>14.71%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$226,051	\$202,243	\$177,869	\$184,832
Contributions in Relation to the Contractually Required Contribution	<u>(226,051)</u>	<u>(202,243)</u>	<u>(177,869)</u>	<u>(184,832)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,614,650	\$1,444,593	\$1,270,493	\$1,320,229
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$76,073	\$63,982	\$62,610	\$61,925
Contributions in Relation to the Contractually Required Contribution	<u>(76,073)</u>	<u>(63,982)</u>	<u>(62,610)</u>	<u>(61,925)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$79,949,907	\$74,200,601	\$72,284,962	\$71,683,496
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.09%</u>	<u>0.09%</u>	<u>0.09%</u>

(1) Information prior to 2016 is not available for the OPEB plan.

(2) 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

2018	2017	2016	2015	2014	2013
\$9,909,325	\$9,167,973	\$8,384,524	\$8,219,027	\$7,999,052	\$8,428,233
(9,909,325)	(9,167,973)	(8,384,524)	(8,219,027)	(7,999,052)	(8,428,233)
\$0	\$0	\$0	\$0	\$0	\$0
\$67,407,454	\$66,997,657	\$66,275,992	\$65,030,756	\$63,353,927	\$61,879,079
14.70%	13.68%	12.65%	12.64%	12.63%	13.62%
\$190,916	\$191,315	\$178,333	\$164,775	\$147,610	\$153,411
(190,916)	(191,315)	(178,333)	(164,775)	(147,610)	(153,411)
\$0	\$0	\$0	\$0	\$0	\$0
\$1,363,686	\$1,471,654	\$1,486,108	\$1,373,125	\$1,230,083	\$1,180,085
14.00%	13.00%	0.00%	0.00%	0.00%	0.00%
\$59,655	\$734,078	\$1,396,760			
(59,655)	(734,078)	(1,396,760)			
\$0	\$0	\$0			
\$70,262,515	\$69,703,936	\$68,800,025			
0.08%	1.05%	2.03%			

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Net Pension Liability				
Contractually Required Contribution	\$91,298	\$101,126	\$93,461	\$92,279
Contributions in Relation to the Contractually Required Contribution	<u>(91,298)</u>	<u>(101,126)</u>	<u>(93,461)</u>	<u>(92,279)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$652,129	\$722,329	\$667,579	\$659,136
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014	2013
\$95,321	\$89,536	\$84,529	\$90,918	\$94,142	\$95,190
(95,321)	(89,536)	(84,529)	(90,918)	(94,142)	(95,190)
\$0	\$0	\$0	\$0	\$0	\$0
\$680,864	\$639,543	\$603,779	\$649,414	\$692,145	\$732,231
14.00%	14.00%	14.00%	14.00%	13.60%	13.00%
\$0	\$0	\$0	\$0	\$2,758	\$7,322
0	0	0	0	(2,758)	(7,322)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.40%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2022 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:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use 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,

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

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.

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

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

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	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustment (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

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

Investment rate of return:

2021 and 2022	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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, 2022

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 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 Benefit Term – STRS Pension

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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 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.

OneOhio Opioid Fund – To account for and report restricted settlement monies used to assist local governments with the opioid crisis.

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 Fund – 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.

Employee Separation Reserve Fund – To account for and report transfers from the general fund committed for the use of making employee separation payments. This fund is included with the general fund for GAAP reporting because the resolution establishing the fund does not include a revenue source.

Nonmajor Debt Service Fund

Debt Service Fund – 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.

Nonmajor Capital Projects Funds

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

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

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

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$46,076,312	\$605,466	\$25,917,780	\$72,599,558
Cash and Cash Equivalents				
In Segregated Accounts	107,977	0	0	107,977
Accounts Receivable	908,213	0	0	908,213
Leases Receivable	535,857	0	0	535,857
Intergovernmental Receivable	12,757,723	155,061	10,978	12,923,762
Permissive Sales Taxes Receivable	0	390,000	2,870,326	3,260,326
Property Taxes Receivable	10,522,424	2,990,302	0	13,512,726
Payments in Lieu of Taxes Receivable	0		821,000	821,000
Special Assessments Receivable	491,340	10,423	0	501,763
<i>Total Assets</i>	<u>\$71,399,846</u>	<u>\$4,151,252</u>	<u>\$29,620,084</u>	<u>\$105,171,182</u>
Liabilities				
Accounts Payable	\$1,690,090	\$0	\$0	\$1,690,090
Accrued Wages	817,503	0	0	817,503
Contracts Payable	0	0	823,541	823,541
Intergovernmental Payable	796,866	0	0	796,866
Matured Compensated Absences Payable	45,319	0	0	45,319
Interfund Payable	761,625	0	2,448,193	3,209,818
Accrued Interest Payable	442	11,500	39,657	51,599
Notes Payable	160,918	4,335,812	9,169,785	13,666,515
Unearned Revenue	294,298	0	0	294,298
<i>Total Liabilities</i>	<u>4,567,061</u>	<u>4,347,312</u>	<u>12,481,176</u>	<u>21,395,549</u>
Deferred Inflows of Resources				
Property Taxes	9,424,802	2,624,440	0	12,049,242
Payments in Lieu of Taxes	0	0	821,000	821,000
Leases	535,857	0	0	535,857
Unavailable Revenue	9,702,399	661,346	1,072,842	11,436,587
<i>Total Deferred Inflows of Resources</i>	<u>19,663,058</u>	<u>3,285,786</u>	<u>1,893,842</u>	<u>24,842,686</u>
Fund Balances				
Restricted	47,228,429	0	15,245,066	62,473,495
Unassigned (Deficit)	(58,702)	(3,481,846)	0	(3,540,548)
<i>Total Fund Balances (Deficit)</i>	<u>47,169,727</u>	<u>(3,481,846)</u>	<u>15,245,066</u>	<u>58,932,947</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$71,399,846</u>	<u>\$4,151,252</u>	<u>\$29,620,084</u>	<u>\$105,171,182</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,434,452	\$2,636,900	\$0	\$12,071,352
Payments in Lieu of Taxes	0	0	867,539	867,539
Permissive Sales Tax	0	386,534	8,217,944	8,604,478
Hotel/Lodging Taxes	2,074,699	0	0	2,074,699
Intergovernmental	51,891,366	346,101	9,846,162	62,083,629
Investment Earnings/Interest	127,621	0	183,023	310,644
Fees, Licenses and Permits	8,674,148	0	0	8,674,148
Fines, Forfeitures and Settlements	829,667	0	0	829,667
Lease Revenue	3,349	0	0	3,349
Rentals and Royalties	136	0	0	136
Charges for Services	2,245,163	0	0	2,245,163
Contributions and Donations	2,835	0	259	3,094
Special Assessments	292,033	0	0	292,033
Other	1,257,273	46,497	93,858	1,397,628
<i>Total Revenues</i>	<u>76,832,742</u>	<u>3,416,032</u>	<u>19,208,785</u>	<u>99,457,559</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,839,244	162,827	0	14,002,071
Judicial	2,506,704	0	0	2,506,704
Public Safety	2,952,522	0	0	2,952,522
Public Works	10,371,417	0	0	10,371,417
Health	15,256,286	0	0	15,256,286
Human Services	28,188,988	0	0	28,188,988
Capital Outlay	343,313	0	14,171,899	14,515,212
Debt Service:				
Principal Retirement	540,683	2,373,095	135,000	3,048,778
Interest	114,042	762,221	178,710	1,054,973
Issuance Costs	0	0	35,241	35,241
<i>Total Expenditures</i>	<u>74,113,199</u>	<u>3,298,143</u>	<u>14,520,850</u>	<u>91,932,192</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,719,543</u>	<u>117,889</u>	<u>4,687,935</u>	<u>7,525,367</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	52,801	0	0	52,801
Transfers In	2,467,574	1,147	5,314,850	7,783,571
Transfers Out	(4,231,606)	0	(67,533)	(4,299,139)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,711,231)</u>	<u>1,147</u>	<u>5,247,317</u>	<u>3,537,233</u>
<i>Net Change in Fund Balances</i>	1,008,312	119,036	9,935,252	11,062,600
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>46,161,415</u>	<u>(3,600,882)</u>	<u>5,309,814</u>	<u>47,870,347</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$47,169,727</u>	<u>(\$3,481,846)</u>	<u>\$15,245,066</u>	<u>\$58,932,947</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$966,862	\$7,581,188	\$154,212	\$520,656
Cash and Cash Equivalents In Segregated Accounts	0	5,123	0	2,999
Accounts Receivable	0	0	0	279,383
Leases Receivable	0	0	0	0
Intergovernmental Receivable	0	6,546,014	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$966,862</u>	<u>\$14,132,325</u>	<u>\$154,212</u>	<u>\$803,038</u>
Liabilities				
Accounts Payable	\$489,728	\$104,913	\$0	\$0
Accrued Wages	281,570	185,604	0	124,306
Intergovernmental Payable	254,266	148,774	0	87,966
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	442	0	0
Notes Payable	0	160,918	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>1,025,564</u>	<u>600,651</u>	<u>0</u>	<u>212,272</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Leases	0	0	0	0
Unavailable Revenue	0	4,316,727	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>4,316,727</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	0	9,214,947	154,212	590,766
Unassigned (Deficit)	(58,702)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(58,702)</u>	<u>9,214,947</u>	<u>154,212</u>	<u>590,766</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$966,862</u>	<u>\$14,132,325</u>	<u>\$154,212</u>	<u>\$803,038</u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	OneOhio Opioid
\$4,536,533	\$335,870	\$474,018	\$1,099,303	\$13,844,768	\$294,298	\$138,573
0	120	0	0	0	0	0
0	0	7,150	437,385	0	0	0
0	535,857	0	0	0	0	0
0	0	0	0	226,063	0	0
0	0	0	0	5,845,428	0	0
0	0	0	0	0	0	0
<u>\$4,536,533</u>	<u>\$871,847</u>	<u>\$481,168</u>	<u>\$1,536,688</u>	<u>\$19,916,259</u>	<u>\$294,298</u>	<u>\$138,573</u>
\$10,196	\$12,213	\$11,125	\$142,044	\$175,084	\$0	\$0
30,075	18,902	15,277	17,079	27,194	0	0
25,230	19,006	13,168	14,608	22,599	0	0
45,319	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	294,298	0
<u>110,820</u>	<u>50,121</u>	<u>39,570</u>	<u>173,731</u>	<u>224,877</u>	<u>294,298</u>	<u>0</u>
0	0	0	0	5,223,418	0	0
0	535,857	0	0	0	0	0
0	0	0	0	848,073	0	0
0	535,857	0	0	6,071,491	0	0
4,425,713	285,869	441,598	1,362,957	13,619,891	0	138,573
0	0	0	0	0	0	0
<u>4,425,713</u>	<u>285,869</u>	<u>441,598</u>	<u>1,362,957</u>	<u>13,619,891</u>	<u>0</u>	<u>138,573</u>
<u>\$4,536,533</u>	<u>\$871,847</u>	<u>\$481,168</u>	<u>\$1,536,688</u>	<u>\$19,916,259</u>	<u>\$294,298</u>	<u>\$138,573</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$179,220	\$764,098	\$548,800	\$16,855
Cash and Cash Equivalents In Segregated Accounts	0	1,018	6,125	1,491
Accounts Receivable	0	0	0	0
Leases Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$179,220</u>	<u>\$765,116</u>	<u>\$554,925</u>	<u>\$18,346</u>
Liabilities				
Accounts Payable	\$0	\$0	\$1,608	\$16,729
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
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>0</u>	<u>1,608</u>	<u>16,729</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Leases	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	179,220	765,116	553,317	1,617
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>179,220</u>	<u>765,116</u>	<u>553,317</u>	<u>1,617</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$179,220</u>	<u>\$765,116</u>	<u>\$554,925</u>	<u>\$18,346</u>

911 Operations	County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$953,111	\$2,300,269	\$57,773	\$3,209,167	\$4,021,770	\$579,483	\$316,151
0	8,639	0	56,771	0	23,141	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	5,896,803	0	0
0	0	0	0	0	0	0
491,340	0	0	0	0	0	0
<u>\$1,444,451</u>	<u>\$2,308,908</u>	<u>\$57,773</u>	<u>\$3,265,938</u>	<u>\$9,918,573</u>	<u>\$602,624</u>	<u>\$316,151</u>
\$59,183	\$0	\$0	\$22,294	\$576,706	\$16,227	\$0
2,662	2,989	0	2,907	72,843	3,964	9,562
2,218	2,510	0	3,765	58,161	3,249	8,261
0	0	0	0	0	0	0
0	0	0	0	761,625	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>64,063</u>	<u>5,499</u>	<u>0</u>	<u>28,966</u>	<u>1,469,335</u>	<u>23,440</u>	<u>17,823</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
491,340	0	0	0	3,506,814	0	0
<u>491,340</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,506,814</u>	<u>0</u>	<u>0</u>
889,048	2,303,409	57,773	3,236,972	4,942,424	579,184	298,328
0	0	0	0	0	0	0
<u>889,048</u>	<u>2,303,409</u>	<u>57,773</u>	<u>3,236,972</u>	<u>4,942,424</u>	<u>579,184</u>	<u>298,328</u>
<u>\$1,444,451</u>	<u>\$2,308,908</u>	<u>\$57,773</u>	<u>\$3,265,938</u>	<u>\$9,918,573</u>	<u>\$602,624</u>	<u>\$316,151</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	Board of Health Facility Improvements	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,785	\$1,167,407	\$103,215	\$916,735
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	0	52,917	123,472	0
Leases Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	63,833
Property Taxes Receivable	0	0	0	4,676,996
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$11,785</u>	<u>\$1,220,324</u>	<u>\$226,687</u>	<u>\$5,657,564</u>
Liabilities				
Accounts Payable	\$0	\$2,680	\$0	\$45,810
Accrued Wages	0	5,376	0	0
Intergovernmental Payable	0	4,562	103,405	0
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>12,618</u>	<u>103,405</u>	<u>45,810</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	4,201,384
Leases	0	0	0	0
Unavailable Revenue	0	0	0	539,445
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,740,829</u>
Fund Balances				
Restricted	11,785	1,207,706	123,282	870,925
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>11,785</u>	<u>1,207,706</u>	<u>123,282</u>	<u>870,925</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$11,785</u>	<u>\$1,220,324</u>	<u>\$226,687</u>	<u>\$5,657,564</u>

Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$397,956	\$31,463	\$285,850	\$64,403	\$13,706	\$190,814	\$46,076,312
0	0	0	0	2,550	0	107,977
7,906	0	0	0	0	0	908,213
0	0	0	0	0	0	535,857
0	0	25,010	0	0	0	12,757,723
0	0	0	0	0	0	10,522,424
0	0	0	0	0	0	491,340
<u>\$405,862</u>	<u>\$31,463</u>	<u>\$310,860</u>	<u>\$64,403</u>	<u>\$16,256</u>	<u>\$190,814</u>	<u>\$71,399,846</u>
\$0	\$0	\$0	\$0	\$0	\$3,550	\$1,690,090
0	0	17,193	0	0	0	817,503
3,870	0	21,248	0	0	0	796,866
0	0	0	0	0	0	45,319
0	0	0	0	0	0	761,625
0	0	0	0	0	0	442
0	0	0	0	0	0	160,918
0	0	0	0	0	0	294,298
<u>3,870</u>	<u>0</u>	<u>38,441</u>	<u>0</u>	<u>0</u>	<u>3,550</u>	<u>4,567,061</u>
0	0	0	0	0	0	9,424,802
0	0	0	0	0	0	535,857
0	0	0	0	0	0	9,702,399
0	0	0	0	0	0	19,663,058
401,992	31,463	272,419	64,403	16,256	187,264	47,228,429
0	0	0	0	0	0	(58,702)
<u>401,992</u>	<u>31,463</u>	<u>272,419</u>	<u>64,403</u>	<u>16,256</u>	<u>187,264</u>	<u>47,169,727</u>
<u>\$405,862</u>	<u>\$31,463</u>	<u>\$310,860</u>	<u>\$64,403</u>	<u>\$16,256</u>	<u>\$190,814</u>	<u>\$71,399,846</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	16,866,896	13,166,928	0	3,672,302
Investment Earnings/Interest	0	90,864	1,814	0
Fees, Licenses and Permits	0	44,975	0	889,827
Fines, Forfeitures and Settlements	0	81,823	0	0
Lease Revenue	0	0	0	0
Rentals and Royalties	0	111	0	0
Charges for Services	772,156	18,283	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	261,641	85,307	0	114,337
<i>Total Revenues</i>	<u>17,900,693</u>	<u>13,488,291</u>	<u>1,814</u>	<u>4,676,466</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	10,371,417	0	0
Health	0	0	0	0
Human Services	18,845,659	0	0	5,111,438
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	350,061	0	0
Interest	0	62,002	0	0
<i>Total Expenditures</i>	<u>18,845,659</u>	<u>10,783,480</u>	<u>0</u>	<u>5,111,438</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(944,966)</u>	<u>2,704,811</u>	<u>1,814</u>	<u>(434,972)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	48,601	0	0
Transfers In	872,102	0	0	550,000
Transfers Out	0	(4,001,408)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>872,102</u>	<u>(3,952,807)</u>	<u>0</u>	<u>550,000</u>
<i>Net Change in Fund Balances</i>	<u>(72,864)</u>	<u>(1,247,996)</u>	<u>1,814</u>	<u>115,028</u>
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>14,162</u>	<u>10,462,943</u>	<u>152,398</u>	<u>475,738</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$58,702)</u></u>	<u><u>\$9,214,947</u></u>	<u><u>\$154,212</u></u>	<u><u>\$590,766</u></u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	OneOhio Opioid
\$0	\$0	\$0	\$0	\$5,218,333	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	1,904,567	932,314	0
0	15,958	0	0	0	0	0
2,652,221	550,187	612,524	2,544,714	0	0	0
0	89,432	0	0	0	0	138,573
0	3,349	0	0	0	0	0
0	25	0	0	0	0	0
0	16,740	112,750	0	45,000	0	0
0	2,742	0	0	0	0	0
0	0	0	0	0	0	0
5,698	0	228,909	11,167	57,974	293,946	0
<u>2,657,919</u>	<u>678,433</u>	<u>954,183</u>	<u>2,555,881</u>	<u>7,225,874</u>	<u>1,226,260</u>	<u>138,573</u>
2,412,921	0	894,417	0	0	1,226,260	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	877,341	0	2,506,779	6,093,614	0	0
0	0	0	0	0	0	0
0	0	0	343,313	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,412,921</u>	<u>877,341</u>	<u>894,417</u>	<u>2,850,092</u>	<u>6,093,614</u>	<u>1,226,260</u>	<u>0</u>
<u>244,998</u>	<u>(198,908)</u>	<u>59,766</u>	<u>(294,211)</u>	<u>1,132,260</u>	<u>0</u>	<u>138,573</u>
0	4,200	0	0	0	0	0
0	250,000	0	0	0	0	0
(200,000)	0	0	0	0	0	0
<u>(200,000)</u>	<u>254,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
44,998	55,292	59,766	(294,211)	1,132,260	0	138,573
<u>4,380,715</u>	<u>230,577</u>	<u>381,832</u>	<u>1,657,168</u>	<u>12,487,631</u>	<u>0</u>	<u>0</u>
<u>\$4,425,713</u>	<u>\$285,869</u>	<u>\$441,598</u>	<u>\$1,362,957</u>	<u>\$13,619,891</u>	<u>\$0</u>	<u>\$138,573</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, 2022

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Investment Earnings/Interest	0	0	0	0
Fees, Licenses and Permits	0	0	111,053	32,684
Fines, Forfeitures and Settlements	140	38,176	0	0
Lease Revenue	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	0	0	0	0
<i>Total Revenues</i>	<u>140</u>	<u>38,176</u>	<u>111,053</u>	<u>32,684</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	32,905
Judicial	0	0	75,363	0
Public Safety	0	3,404	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>3,404</u>	<u>75,363</u>	<u>32,905</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>140</u>	<u>34,772</u>	<u>35,690</u>	<u>(221)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
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>	140	34,772	35,690	(221)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>179,080</u>	<u>730,344</u>	<u>517,627</u>	<u>1,838</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$179,220</u>	<u>\$765,116</u>	<u>\$553,317</u>	<u>\$1,617</u>

911 Operations	County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
529,987	0	0	0	14,662,728	5,000	0
0	0	0	0	18,985	0	0
0	53,799	0	797,765	29,312	0	0
0	89,096	0	33,317	0	359,110	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	27,830	910	0
0	0	0	0	50	43	0
292,033	0	0	0	0	0	0
586	545	0	5,038	64,157	668	1,753
822,606	143,440	0	836,120	14,803,062	365,731	1,753
0	0	0	0	6,371,487	366,117	618,761
0	158,648	0	688,377	1,584,316	0	0
871,780	0	0	0	899,674	0	0
0	0	0	0	0	0	0
0	0	0	0	5,538,748	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
55,572	0	0	68,643	0	0	0
10,041	0	0	12,299	0	0	0
937,393	158,648	0	769,319	14,394,225	366,117	618,761
(114,787)	(15,208)	0	66,801	408,837	(386)	(617,008)
0	0	0	0	0	0	0
0	0	0	0	198,347	0	550,000
0	0	0	(20,000)	(10,198)	0	0
0	0	0	(20,000)	188,149	0	550,000
(114,787)	(15,208)	0	46,801	596,986	(386)	(67,008)
1,003,835	2,318,617	57,773	3,190,171	4,345,438	579,570	365,336
\$889,048	\$2,303,409	\$57,773	\$3,236,972	\$4,942,424	\$579,184	\$298,328

(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, 2022

	Board of Health Facility Improvements	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging
Revenues				
Property Taxes	\$0	\$0	\$0	\$4,216,119
Hotel/Lodging Taxes	0	622,410	1,452,289	0
Intergovernmental	0	0	0	127,519
Investment Earnings/Interest	0	0	0	0
Fees, Licenses and Permits	0	106,836	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Lease Revenue	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	96,107	884	0	0
<i>Total Revenues</i>	<u>96,107</u>	<u>730,130</u>	<u>1,452,289</u>	<u>4,343,638</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	495,433	1,420,943	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	239,804	0	0	0
Human Services	0	0	0	4,231,891
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	66,407	0	0	0
Interest	29,700	0	0	0
<i>Total Expenditures</i>	<u>335,911</u>	<u>495,433</u>	<u>1,420,943</u>	<u>4,231,891</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(239,804)</u>	<u>234,697</u>	<u>31,346</u>	<u>111,747</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
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>	(239,804)	234,697	31,346	111,747
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>251,589</u>	<u>973,009</u>	<u>91,936</u>	<u>759,178</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$11,785</u>	<u>\$1,207,706</u>	<u>\$123,282</u>	<u>\$870,925</u>

Concealed Handgun License	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	\$0	\$9,434,452
0	0	0	0	0	0	2,074,699
0	0	0	0	0	23,125	51,891,366
0	0	0	0	0	0	127,621
153,333	0	0	66,643	28,275	0	8,674,148
0	0	0	0	0	0	829,667
0	0	0	0	0	0	3,349
0	0	0	0	0	0	136
0	0	1,249,494	0	0	2,000	2,245,163
0	0	0	0	0	0	2,835
0	0	0	0	0	0	292,033
34	0	5,052	0	98	23,372	1,257,273
153,367	0	1,254,546	66,643	28,373	48,497	76,832,742
0	0	0	0	0	0	13,839,244
0	0	0	0	0	0	2,506,704
63,228	0	1,025,900	7,985	9	80,542	2,952,522
0	0	0	0	0	0	10,371,417
0	0	0	0	0	0	15,256,286
0	0	0	0	0	0	28,188,988
0	0	0	0	0	0	343,313
0	0	0	0	0	0	540,683
0	0	0	0	0	0	114,042
63,228	0	1,025,900	7,985	9	80,542	74,113,199
90,139	0	228,646	58,658	28,364	(32,045)	2,719,543
0	0	0	0	0	0	52,801
0	0	0	0	0	47,125	2,467,574
0	0	0	0	0	0	(4,231,606)
0	0	0	0	0	47,125	(1,711,231)
90,139	0	228,646	58,658	28,364	15,080	1,008,312
311,853	31,463	43,773	5,745	(12,108)	172,184	46,161,415
\$401,992	\$31,463	\$272,419	\$64,403	\$16,256	\$187,264	\$47,169,727

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,102,629	\$14,815,151	\$25,917,780
Intergovernmental Receivable	10,978	0	10,978
Permissive Sales Taxes Receivable	2,870,326	0	2,870,326
Payments in Lieu of Taxes Receivable	0	821,000	821,000
<i>Total Assets</i>	<u>\$13,983,933</u>	<u>\$15,636,151</u>	<u>\$29,620,084</u>
Liabilities			
Contracts Payable	\$325,806	\$497,735	\$823,541
Interfund Payable	2,365,850	82,343	2,448,193
Accrued Interest Payable	0	39,657	39,657
Notes Payable	0	9,169,785	9,169,785
<i>Total Liabilities</i>	<u>2,691,656</u>	<u>9,789,520</u>	<u>12,481,176</u>
Deferred Inflows of Resources			
Payments in Lieu of Taxes	0	821,000	821,000
Unavailable Revenue	1,072,842	0	1,072,842
Total Deferred Inflows of Resources	<u>1,072,842</u>	<u>821,000</u>	<u>1,893,842</u>
Fund Balances			
Restricted	<u>10,219,435</u>	<u>5,025,631</u>	<u>15,245,066</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$13,983,933</u>	<u>\$15,636,151</u>	<u>\$29,620,084</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
Revenues			
Payments in Lieu of Taxes	\$0	\$867,539	\$867,539
Permissive Sales Tax	7,258,998	958,946	8,217,944
Intergovernmental	7,500,329	2,345,833	9,846,162
Investment Earnings/Interest	58,440	124,583	183,023
Contributions and Donations	0	259	259
Other	0	93,858	93,858
<i>Total Revenues</i>	<u>14,817,767</u>	<u>4,391,018</u>	<u>19,208,785</u>
Expenditures			
Capital Outlay	10,349,050	3,822,849	14,171,899
Debt Service:			
Principal Retirement	0	135,000	135,000
Interest	0	178,710	178,710
Issuance Costs	0	35,241	35,241
<i>Total Expenditures</i>	<u>10,349,050</u>	<u>4,171,800</u>	<u>14,520,850</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,468,717</u>	<u>219,218</u>	<u>4,687,935</u>
Other Financing Sources (Uses)			
Transfers In	3,917,794	1,397,056	5,314,850
Transfers Out	0	(67,533)	(67,533)
<i>Total Other Financing Sources (Uses)</i>	<u>3,917,794</u>	<u>1,329,523</u>	<u>5,247,317</u>
<i>Net Change in Fund Balances</i>	8,386,511	1,548,741	9,935,252
<i>Fund Balances Beginning of Year</i>	<u>1,832,924</u>	<u>3,476,890</u>	<u>5,309,814</u>
<i>Fund Balances End of Year</i>	<u>\$10,219,435</u>	<u>\$5,025,631</u>	<u>\$15,245,066</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, 2022

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$174,383	\$3,472,452	\$15,306,803	\$4,770	\$18,958,408
Receivables:					
Property Taxes	0	0	276,143	0	276,143
Intergovernmental	0	0	36,342	0	36,342
Accounts	0	0	8,164	0	8,164
Prepaid Items	0	379,937	0	0	379,937
<i>Total Assets</i>	<u>174,383</u>	<u>3,852,389</u>	<u>15,627,452</u>	<u>4,770</u>	<u>19,658,994</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	170,060	0	170,060
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	119,007	0	1,405	30,441	150,853
Accrued Wages	0	4,412	3,973	0	8,385
Intergovernmental Payable	0	364,855	3,928	0	368,783
Accrued Interest Payable	0	0	5,624	0	5,624
General Obligation Bonds Payable	0	0	245,000	0	245,000
Claims Payable	0	518,614	2,483,070	0	3,001,684
<i>Total Current Liabilities</i>	<u>119,007</u>	<u>887,881</u>	<u>2,743,000</u>	<u>30,441</u>	<u>3,780,329</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	2,165,000	0	2,165,000
Claims Payable	0	484,354	0	0	484,354
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>484,354</u>	<u>2,165,000</u>	<u>0</u>	<u>2,649,354</u>
<i>Total Liabilities</i>	<u>119,007</u>	<u>1,372,235</u>	<u>4,908,000</u>	<u>30,441</u>	<u>6,429,683</u>
Deferred Inflows of Resources					
Property Taxes	0	0	276,143	0	276,143
Net Position					
Unrestricted (Deficit)	<u>\$55,376</u>	<u>\$2,480,154</u>	<u>\$10,613,369</u>	<u>(\$25,671)</u>	<u>\$13,123,228</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$620,432	\$1,238,405	\$28,370,487	\$470,133	\$30,699,457
Other	0	15,373	964	2,618	18,955
<i>Total Operating Revenues</i>	<u>620,432</u>	<u>1,253,778</u>	<u>28,371,451</u>	<u>472,751</u>	<u>30,718,412</u>
Operating Expenses					
Personal Services	0	151,350	115,584	0	266,934
Materials and Supplies	607,976	144	0	0	608,120
Contractual Services	5,618	747,710	2,528,497	494,067	3,775,892
Claims	0	710,281	23,970,076	0	24,680,357
Change in Worker's Compensation Estimate	0	264,692	0	0	264,692
Other	13,330	0	0	0	13,330
<i>Total Operating Expenses</i>	<u>626,924</u>	<u>1,874,177</u>	<u>26,614,157</u>	<u>494,067</u>	<u>29,609,325</u>
<i>Operating Income (Loss)</i>	<u>(6,492)</u>	<u>(620,399)</u>	<u>1,757,294</u>	<u>(21,316)</u>	<u>1,109,087</u>
Non-Operating Revenues (Expenses)					
Property Taxes	0	0	275,122	0	275,122
Grants	0	0	36,342	0	36,342
Interest	0	0	(90,891)	0	(90,891)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>220,573</u>	<u>0</u>	<u>220,573</u>
<i>Change in Net Position</i>	<u>(6,492)</u>	<u>(620,399)</u>	<u>1,977,867</u>	<u>(21,316)</u>	<u>1,329,660</u>
<i>Net Position (Deficit) Beginning of Year</i>	<u>61,868</u>	<u>3,100,553</u>	<u>8,635,502</u>	<u>(4,355)</u>	<u>11,793,568</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$55,376</u>	<u>\$2,480,154</u>	<u>\$10,613,369</u>	<u>(\$25,671)</u>	<u>\$13,123,228</u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund					
Services Provided	\$620,432	\$1,238,405	\$28,374,554	\$470,133	\$30,703,524
Other Cash Receipts	0	33,451	964	2,618	37,033
Cash Payments to Employees for Services	0	(149,529)	(113,406)	0	(262,935)
Cash Payments for Goods and Services	(511,139)	(472)	(2,527,491)	(501,661)	(3,540,763)
Cash Payments for Claims	0	0	(23,304,920)	0	(23,304,920)
Cash Payments for Workers' Compensation Premiums	0	(744,678)	0	0	(744,678)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(250,343)	0	0	(250,343)
Other Cash Payments	(13,330)	0	0	0	(13,330)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>95,963</u>	<u>126,834</u>	<u>2,429,701</u>	<u>(28,910)</u>	<u>2,623,588</u>
Cash Flows from Noncapital and Related Financing Activities					
Property Taxes	0	0	275,122	0	275,122
Grants	0	0	37,091	0	37,091
Principal Paid on Bonds	0	0	(240,000)	0	(240,000)
Interest Paid on Bonds	0	0	(72,213)	0	(72,213)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	95,963	126,834	2,429,701	(28,910)	2,623,588
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>78,420</u>	<u>3,345,618</u>	<u>12,877,102</u>	<u>33,680</u>	<u>16,334,820</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$174,383</u></u>	<u><u>\$3,472,452</u></u>	<u><u>\$15,306,803</u></u>	<u><u>\$4,770</u></u>	<u><u>\$18,958,408</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$6,492)	(\$620,399)	\$1,757,294	(\$21,316)	\$1,109,087
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	4,067	0	4,067
Intergovernmental Receivable	0	27,363	0	0	27,363
Prepaid Items	0	(18,430)	0	0	(18,430)
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	102,455	(495)	1,405	(7,594)	95,771
Accrued Wages	0	461	396	0	857
Intergovernmental Payable	0	106,104	1,383	0	107,487
Claims Payable	0	632,230	665,156	0	1,297,386
<i>Total Adjustments</i>	<u>102,455</u>	<u>747,233</u>	<u>672,407</u>	<u>(7,594)</u>	<u>1,514,501</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u><u>\$95,963</u></u>	<u><u>\$126,834</u></u>	<u><u>\$2,429,701</u></u>	<u><u>(\$28,910)</u></u>	<u><u>\$2,623,588</u></u>

Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and 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, 2022

	<u>Undivided Tax</u>	<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,394,558	\$4,915,202	\$1,861,205	\$14,170,965
Cash and Cash Equivalents in Segregated Accounts	0	0	4,044,011	4,044,011
Property Taxes Receivable	273,635,997	0	0	273,635,997
Intergovernmental Receivable	9,899,857	0	0	9,899,857
Special Assessments Receivable	27,797,081	0	0	27,797,081
<i>Total Assets</i>	<u>318,727,493</u>	<u>4,915,202</u>	<u>5,905,216</u>	<u>329,547,911</u>
Liabilities				
Accounts Payable	0	0	768,908	768,908
Intergovernmental Payable	17,370,284	97,915	2,931,235	20,399,434
<i>Total Liabilities</i>	<u>17,370,284</u>	<u>97,915</u>	<u>3,700,143</u>	<u>21,168,342</u>
Deferred Inflows of Resources				
Property Taxes	243,867,833	0	0	243,867,833
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$57,489,376</u>	<u>\$4,817,287</u>	<u>\$2,205,073</u>	<u>\$64,511,736</u>

Mahoning County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	\$19,495,810	\$0	\$0	\$19,495,810
Amounts Received as Fiscal Agent	0	9,547,824	0	9,547,824
Licenses, Permits and Fees for Other Governments	0	0	47,925,261	47,925,261
Fines and Forfeitures for Other Governments	0	0	3,012,921	3,012,921
Property Tax Collections for Other Governments	238,322,747	0	0	238,322,747
Excise Tax Collections for Other Governments	435,630	0	0	435,630
Special Assessment Collections for Other Governments	5,184,480	0	0	5,184,480
Sheriff Sales Collections for Others	0	0	3,336,466	3,336,466
Miscellaneous	35,995	0	41,764,561	41,800,556
<i>Total Additions</i>	<u>263,474,662</u>	<u>9,547,824</u>	<u>96,039,209</u>	<u>369,061,695</u>
Deductions				
Distributions of State Funds to Other Governments	19,495,811	0	0	19,495,811
Licenses, Permits and Fees Distributions to Other Governments	0	0	47,868,411	47,868,411
Fines and Forfeitures Distributions to Other Governments	0	0	2,932,206	2,932,206
Property Tax Distributions to Other Governments	238,721,780	0	0	238,721,780
Excise Tax Distributions to Other Governments	435,630	0	0	435,630
Special Assessment Distributions to Other Governments	2,885,834	0	0	2,885,834
Sheriff Sales Distributions to Others	0	0	3,336,466	3,336,466
Distributions as Fiscal Agent	0	8,587,061	0	8,587,061
Miscellaneous	35,863	0	42,116,118	42,151,981
<i>Total Deductions</i>	<u>261,574,918</u>	<u>8,587,061</u>	<u>96,253,201</u>	<u>366,415,180</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	1,899,744	960,763	(213,992)	2,646,515
<i>Net Position Beginning of Year</i>	<u>55,589,632</u>	<u>3,856,524</u>	<u>2,419,065</u>	<u>61,865,221</u>
<i>Net Position End of Year</i>	<u>\$57,489,376</u>	<u>\$4,817,287</u>	<u>\$2,205,073</u>	<u>\$64,511,736</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$6,610,923	\$6,610,923	\$5,942,631	(\$668,292)
Permissive Sales Tax	17,290,000	17,290,000	20,032,514	2,742,514
Intergovernmental	5,070,499	5,070,499	7,873,821	2,803,322
Conveyance Fees	2,551,660	2,551,660	3,776,278	1,224,618
Investment Earnings/Interest	800,000	800,000	581,441	(218,559)
Fees, Licenses and Permits	3,420,000	3,420,000	4,117,902	697,902
Fines, Forfeitures and Settlements	1,200,000	1,200,000	1,150,196	(49,804)
Rentals and Royalties	1,406,000	1,406,000	1,692,030	286,030
Charges for Services	750,918	750,918	939,834	188,916
Other	0	0	1,197,675	1,197,675
<i>Total Revenues</i>	<u>39,100,000</u>	<u>39,100,000</u>	<u>47,304,322</u>	<u>8,204,322</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	568,389	585,799	584,770	1,029
Materials and Supplies	15,113	15,098	13,794	1,304
Contractual Services	39,837	49,199	46,251	2,948
Capital Outlay	425	1,064	1,064	0
Total Commissioners	<u>623,764</u>	<u>651,160</u>	<u>645,879</u>	<u>5,281</u>
Microfilm				
Personal Services	250,591	251,011	238,018	12,993
Materials and Supplies	4,500	4,500	1,343	3,157
Contractual Services	128,793	112,516	88,862	23,654
Capital Outlay	301	301	301	0
Total Microfilm	<u>384,185</u>	<u>368,328</u>	<u>328,524</u>	<u>39,804</u>
Office of Management and Budget				
Personal Services	377,272	381,272	379,861	1,411
Materials and Supplies	3,923	3,000	1,208	1,792
Contractual Services	19,101	3,591	1,441	2,150
Capital Outlay	3,010	18,520	18,520	0
Total Office of Management and Budget	<u>403,306</u>	<u>406,383</u>	<u>401,030</u>	<u>5,353</u>
Purchasing				
Personal Services	246,916	246,917	242,544	4,373
Materials and Supplies	2,402	1,768	1,768	0
Contractual Services	4,975	21,114	21,114	0
Capital Outlay	0	315	315	0
Total Purchasing	<u>\$254,293</u>	<u>\$270,114</u>	<u>\$265,741</u>	<u>\$4,373</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, 2022

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Human Resources				
Personal Services	\$225,091	\$236,811	\$234,392	\$2,419
Materials and Supplies	3,323	3,323	1,192	2,131
Contractual Services	13,862	8,856	3,534	5,322
Capital Outlay	366	367	367	0
Total Human Resources	242,642	249,357	239,485	9,872
Building Regulations				
Personal Services	789,865	798,465	798,041	424
Materials and Supplies	16,941	20,149	20,149	0
Contractual Services	57,209	53,524	53,524	0
Capital Outlay	1,000	408	0	408
Other	600	24,582	24,582	0
Total Building Regulations	865,615	897,128	896,296	832
Planning Commission				
Personal Services	274,042	275,442	272,673	2,769
Materials and Supplies	3,150	4,254	4,254	0
Contractual Services	51,543	50,151	45,368	4,783
Capital Outlay	1,000	1,000	0	1,000
Total Planning Commission	329,735	330,847	322,295	8,552
Facilities Management				
Personal Services	2,120,457	2,246,847	2,234,414	12,433
Materials and Supplies	312,824	444,823	444,823	0
Contractual Services	1,767,862	1,956,006	1,941,487	14,519
Capital Outlay	4,010	63,100	63,100	0
Other	0	101	101	0
Total Facilities Management	4,205,153	4,710,877	4,683,925	26,952
Auditor				
Personal Services	873,682	877,582	877,266	316
Materials and Supplies	20,504	32,626	32,626	0
Contractual Services	95,593	78,133	77,559	574
Capital Outlay	1,200	78,240	76,921	1,319
Other	100	76,846	76,846	0
Total Auditor	991,079	1,143,427	1,141,218	2,209
Treasurer				
Personal Services	828,853	828,853	675,704	153,149
Materials and Supplies	38,703	33,732	20,885	12,847
Contractual Services	271,766	315,705	315,705	0
Capital Outlay	2,150	2,150	0	2,150
Total Treasurer	\$1,141,472	\$1,180,440	\$1,012,294	\$168,146

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Recorder				
Personal Services	\$518,992	\$543,692	\$541,354	\$2,338
Materials and Supplies	10,989	10,989	8,810	2,179
Contractual Services	8,700	15,600	13,696	1,904
Total Recorder	538,681	570,281	563,860	6,421
Board of Elections				
Personal Services	1,825,143	2,195,413	2,018,420	176,993
Materials and Supplies	163,500	158,167	78,894	79,273
Contractual Services	497,774	477,279	477,182	97
Capital Outlay	98,491	352,987	352,987	0
Other	200	2,271	2,271	0
Total Board of Elections	2,585,108	3,186,117	2,929,754	256,363
Data Processing				
Personal Services	1,029,654	1,029,654	975,561	54,093
Materials and Supplies	1,000	1,252	1,179	73
Contractual Services	716,231	683,359	668,042	15,317
Capital Outlay	39,274	165,909	164,562	1,347
Total Data Processing	1,786,159	1,880,174	1,809,344	70,830
Administrative Costs				
Personal Services	20,000	30,000	24,077	5,923
Materials and Supplies	0	23,000	22,327	673
Contractual Services	1,742,890	1,618,950	1,525,903	93,047
Other	598,000	1,899,180	1,773,150	126,030
Total Administrative Costs	2,360,890	3,571,130	3,345,457	225,673
Unclaimed Monies				
Other	0	91,586	91,586	0
Total Legislative and Executive	16,712,082	19,507,349	18,676,688	830,661
General Government:				
Judicial				
Clerk of Courts				
Personal Services	3,220,294	3,270,654	3,048,981	221,673
Materials and Supplies	256,330	235,471	177,595	57,876
Contractual Services	134,181	146,307	134,154	12,153
Capital Outlay	19,143	23,319	23,315	4
Other	8,500	9,296	9,254	42
Total Clerk of Courts	3,638,448	3,685,047	3,393,299	291,748
Judicial General				
Contractual Services	\$1,982,000	\$2,250,755	\$2,250,720	\$35

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Common Pleas				
Personal Services	\$3,212,276	\$3,292,396	\$3,290,977	\$1,419
Materials and Supplies	17,746	14,513	14,513	0
Contractual Services	150,478	218,682	218,682	0
Capital Outlay	4,000	2,319	120	2,199
Total Common Pleas	3,384,500	3,527,910	3,524,292	3,618
Domestic Relations				
Personal Services	1,137,968	1,201,468	1,179,679	21,789
Materials and Supplies	9,357	9,329	8,688	641
Contractual Services	100,599	99,829	80,830	18,999
Capital Outlay	4,020	4,757	4,736	21
Total Domestic Relations	1,251,944	1,315,383	1,273,933	41,450
Juvenile Court				
Personal Services	5,290,414	5,743,274	5,605,880	137,394
Materials and Supplies	265,597	263,956	261,970	1,986
Contractual Services	518,112	504,323	468,666	35,657
Capital Outlay	17,850	17,850	15,271	2,579
Other	1,000	1,000	546	454
Total Juvenile Court	6,092,973	6,530,403	6,352,333	178,070
Probate Developmental Disabilities III				
Contractual Services	20,000	30,000	22,939	7,061
Probate Court				
Personal Services	1,111,781	1,209,881	1,209,298	583
Materials and Supplies	10,480	35,904	35,780	124
Contractual Services	102,075	91,826	78,856	12,970
Capital Outlay	0	339	339	0
Total Probate Court	1,224,336	1,337,950	1,324,273	13,677
Municipal Courts				
Personal Services	352,674	420,360	358,168	62,192
Contractual Services	42,826	42,825	11,749	31,076
Total Municipal Courts	395,500	463,185	369,917	93,268
Bailiffs				
Personal Services	887,201	882,696	820,250	62,446
Contractual Services	13,710	18,215	14,405	3,810
Total Bailiffs	\$900,911	\$900,911	\$834,655	\$66,256

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Probation				
Personal Services	\$218,825	\$218,825	\$216,935	\$1,890
Contractual Services	290	444	444	0
Total Probation	219,115	219,269	217,379	1,890
<i>Total Judicial</i>	<i>19,109,727</i>	<i>20,260,813</i>	<i>19,563,740</i>	<i>697,073</i>
<i>Total General Government</i>	<i>35,821,809</i>	<i>39,768,162</i>	<i>38,240,428</i>	<i>1,527,734</i>
Human Services:				
Veteran Services				
Personal Services	1,070,239	1,150,072	1,086,721	63,351
Materials and Supplies	110,126	146,002	138,081	7,921
Contractual Services	935,801	976,973	959,445	17,528
Capital Outlay	233,252	75,579	30,808	44,771
Other	3,000	3,539	3,539	0
Total Human Services	2,352,418	2,352,165	2,218,594	133,571
Debt Service				
Principal Retirement	477,148	477,148	477,148	0
Interest	109,833	109,833	109,833	0
Total Debt Service	586,981	586,981	586,981	0
<i>Total Expenditures</i>	<i>38,761,208</i>	<i>42,707,308</i>	<i>41,046,003</i>	<i>1,661,305</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>338,792</i>	<i>(3,607,308)</i>	<i>6,258,319</i>	<i>9,865,627</i>
Other Financing Sources (Uses)				
Advance In	0	0	476,003	476,003
Advance Out	0	0	(3,127,539)	(3,127,539)
Transfers In	200,000	200,000	10,198	(189,802)
Transfers Out	(1,893,143)	(5,973,143)	(2,372,285)	3,600,858
Total Other Financing Sources (Uses)	(1,693,143)	(5,773,143)	(5,013,623)	759,520
<i>Net Change in Fund Balance</i>	<i>(1,354,351)</i>	<i>(9,380,451)</i>	<i>1,244,696</i>	<i>10,625,147</i>
<i>Fund Balance Beginning of Year</i>	<i>28,876,539</i>	<i>28,876,539</i>	<i>28,876,539</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,354,351	1,354,351	1,354,351	0
<i>Fund Balance End of Year</i>	<i>\$28,876,539</i>	<i>\$20,850,439</i>	<i>\$31,475,586</i>	<i>\$10,625,147</i>

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Tax	\$28,000,000	\$28,000,000	\$32,078,396	\$4,078,396
Intergovernmental	3,465,000	3,465,000	6,576,818	3,111,818
Fees, Licenses and Permits	290,000	290,000	352,330	62,330
Fines, Forfeitures and Settlements	20,000	20,000	18,023	(1,977)
Rentals and Royalties	700,000	700,000	1,029,394	329,394
Charges for Services	700,000	700,000	974,922	274,922
Contributions and Donations	0	0	1,000	1,000
Other	0	0	170,110	170,110
<i>Total Revenues</i>	<u>33,175,000</u>	<u>33,175,000</u>	<u>41,200,993</u>	<u>8,025,993</u>
Expenditures				
Current:				
Public Safety:				
Sheriff and Administration				
Personal Services	21,060,881	22,018,601	21,859,477	159,124
Materials and Supplies	1,048,577	1,146,896	1,099,458	47,438
Contractual Services	3,761,407	4,595,052	4,374,605	220,447
Capital Outlay	37,250	446,194	384,918	61,276
Other	65,218	73,863	73,863	0
<i>Total Sheriff and Administration</i>	<u>25,973,333</u>	<u>28,280,606</u>	<u>27,792,321</u>	<u>488,285</u>
Prosecutor				
Personal Services	4,115,133	4,367,463	4,333,841	33,622
Materials and Supplies	49,087	39,860	30,663	9,197
Contractual Services	247,443	217,440	214,457	2,983
Capital Outlay	25,493	85,403	84,985	418
Other	75,486	75,486	74,309	1,177
<i>Total Prosecutor</i>	<u>4,512,642</u>	<u>4,785,652</u>	<u>4,738,255</u>	<u>47,397</u>
Emergency 9-1-1				
Contractual Services	\$1,075,901	\$1,450,901	\$1,432,603	\$18,298

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor Contracts				
Personal Services	\$699,216	\$791,416	\$788,671	\$2,745
Contractual Services	0	1,367	1,367	0
Total Prosecutor Contracts	699,216	792,783	790,038	2,745
Coroner				
Personal Services	569,006	615,780	598,747	17,033
Materials and Supplies	15,645	15,645	11,366	4,279
Contractual Services	529,245	523,240	422,082	101,158
Capital Outlay	5,000	5,000	626	4,374
Other	122	122	81	41
Total Coroner	1,119,018	1,159,787	1,032,902	126,885
<i>Total Public Safety</i>	<i>33,380,110</i>	<i>36,469,729</i>	<i>35,786,119</i>	<i>683,610</i>
Debt Service:				
Principal Retirement	243,651	243,651	243,651	0
Interest	40,181	40,181	40,181	0
Total Debt Service	283,832	283,832	283,832	0
<i>Total Expenditures</i>	<i>33,663,942</i>	<i>36,753,561</i>	<i>36,069,951</i>	<i>683,610</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(488,942)</i>	<i>(3,578,561)</i>	<i>5,131,042</i>	<i>8,709,603</i>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	11,950	11,950
Transfers Out	(80,000)	(43,271)	(43,271)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(80,000)</i>	<i>(43,271)</i>	<i>(31,321)</i>	<i>11,950</i>
<i>Net Change in Fund Balance</i>	<i>(568,942)</i>	<i>(3,621,832)</i>	<i>5,099,721</i>	<i>8,721,553</i>
<i>Fund Balance Beginning of Year</i>	<i>14,099,423</i>	<i>14,099,423</i>	<i>14,099,423</i>	<i>0</i>
Prior Year Encumbrances Appropriated	568,942	568,942	568,942	0
<i>Fund Balance End of Year</i>	<i>\$14,099,423</i>	<i>\$11,046,533</i>	<i>\$19,768,086</i>	<i>\$8,721,553</i>

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$9,993,986	\$9,993,986	\$9,863,256	(\$130,730)
Intergovernmental	6,325,000	6,325,000	8,484,980	2,159,980
Contributions and Donations	0	0	100	100
Other	50,000	50,000	173,660	123,660
<i>Total Revenues</i>	<u>16,368,986</u>	<u>16,368,986</u>	<u>18,521,996</u>	<u>2,153,010</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	9,748,517	10,113,517	9,658,070	455,447
Materials and Supplies	72,250	81,873	74,171	7,702
Contractual Services	5,796,930	8,274,538	7,897,208	377,330
Capital Outlay	105,000	130,399	130,399	0
Other	255,030	242,400	242,400	0
<i>Total Expenditures</i>	<u>15,977,727</u>	<u>18,842,727</u>	<u>18,002,248</u>	<u>840,479</u>
<i>Net Change in Fund Balance</i>	391,259	(2,473,741)	519,748	2,993,489
<i>Fund Balance Beginning of Year</i>	<u>16,350,127</u>	<u>16,350,127</u>	<u>16,350,127</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,741,386</u></u>	<u><u>\$13,876,386</u></u>	<u><u>\$16,869,875</u></u>	<u><u>\$2,993,489</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$15,795,486	\$15,795,486	\$16,114,452	\$318,966
Intergovernmental	7,122,740	7,122,740	7,608,292	485,552
Rentals and Royalties	185,928	185,928	185,928	0
Charges for Services	1,105,938	1,105,938	1,251,470	145,532
Contributions and Donations	100	100	0	(100)
Other	338,889	338,889	296,687	(42,202)
<i>Total Revenues</i>	<u>24,549,081</u>	<u>24,549,081</u>	<u>25,456,829</u>	<u>907,748</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	2,191,822	2,338,741	2,257,174	81,567
Materials and Supplies	26,882	147,463	86,312	61,151
Contractual Services	1,284,323	5,707,755	5,405,375	302,380
Capital Outlay	26,555	26,605	21,519	5,086
Other	290,200	430,387	391,107	39,280
<i>Total Administration</i>	<u>3,819,782</u>	<u>8,650,951</u>	<u>8,161,487</u>	<u>489,464</u>
Investigative Agent Service				
Personal Service	489,317	535,716	522,478	13,238
Materials and Supplies	1,516	2,016	1,557	459
Contractual Services	8,375	11,961	8,673	3,288
Capital Outlay	4,734	4,734	1,534	3,200
<i>Total Investigative Agent Service</i>	<u>503,942</u>	<u>554,427</u>	<u>534,242</u>	<u>20,185</u>
Leonard Kirtz				
Personal Service	2,765,598	2,744,484	2,494,009	250,475
Materials and Supplies	162,150	195,879	164,505	31,374
Contractual Services	369,312	642,285	570,974	71,311
Capital Outlay	31,771	38,030	24,646	13,384
<i>Total Leonard Kirtz</i>	<u>3,328,831</u>	<u>3,620,678</u>	<u>3,254,134</u>	<u>366,544</u>
Early Intervention				
Personal Services	1,517,126	1,487,163	1,447,068	40,095
Materials and Supplies	37,676	37,300	14,424	22,876
Contractual Services	88,570	114,333	83,052	31,281
Capital Outlay	13,400	25,280	14,733	10,547
<i>Total Early Intervention</i>	<u>\$1,656,772</u>	<u>\$1,664,076</u>	<u>\$1,559,277</u>	<u>\$104,799</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Centre at Javit Court				
Personal Services	\$319	\$100,767	\$98,939	\$1,828
Materials and Supplies	6,611	8,537	5,637	2,900
Contractual Supplies	98,771	99,937	73,336	26,601
Capital Outlay	1,700	1,700	1,700	0
Total Centre at Javit Court	107,401	210,941	179,612	31,329
MASCO				
Contractual Supplies	14,461	22,146	16,151	5,995
Community Services				
Personal Services	4,467,641	4,465,536	4,425,253	40,283
Materials and Supplies	15,157	28,648	26,754	1,894
Contractual Services	11,494,755	9,070,225	6,354,448	2,715,777
Capital Outlay	45,472	90,034	53,862	36,172
Other	164,999	130,000	85,743	44,257
Total Community Services	16,188,024	13,784,443	10,946,060	2,838,383
Transportation				
Personal Services	1,067,499	1,130,176	1,028,087	102,089
Materials and Supplies	141,362	190,079	154,883	35,196
Contractual Services	61,262	97,155	69,269	27,886
Capital Outlay	19,135	18,335	1,673	16,662
Total Transportation	1,289,258	1,435,745	1,253,912	181,833
Building and Grounds				
Personal Services	111,602	138,907	134,823	4,084
Contractual Services	282	2,162	230	1,932
Capital Outlay	0	1,858	1,757	101
Total Building and Grounds	\$111,884	\$142,927	\$136,810	\$6,117

(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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Bev Road Facility				
Contractual Services	\$17,413	\$3,043	\$451	\$2,592
Rayen Avenue				
Contractual Services	5,293	15,000	10,458	4,542
Summer Camp				
Personal Services	145,411	146,722	126,267	20,455
Materials and Supplies	2,500	2,500	925	1,575
Contractual Services	17,733	36,249	22,825	13,424
Total Summer Camp	165,644	185,471	150,017	35,454
<i>Total Expenditures</i>	<u>27,208,705</u>	<u>30,289,848</u>	<u>26,202,611</u>	<u>4,087,237</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,659,624)	(5,740,767)	(745,782)	4,994,985
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,659,624)	(6,740,767)	(1,745,782)	4,994,985
<i>Fund Balance Beginning of Year</i>	35,769,203	35,769,203	35,769,203	0
Prior Year Encumbrances Appropriated	<u>638,445</u>	<u>638,445</u>	<u>638,445</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$33,748,024</u>	<u>\$29,666,881</u>	<u>\$34,661,866</u>	<u>\$4,994,985</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$19,925,628	\$19,925,628	\$19,417,622	(\$508,006)
Other	406	406	406	0
<i>Total Revenues</i>	<u>19,926,034</u>	<u>19,926,034</u>	<u>19,418,028</u>	<u>(508,006)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	310,455	310,455	137,172	173,283
Materials and Supplies	2,000	2,000	1,359	641
Contractual Services	21,325,559	21,325,559	8,167,474	13,158,085
Other	<u>5,464,448</u>	<u>5,464,448</u>	<u>2,263,779</u>	<u>3,200,669</u>
Total Commissioners	27,102,462	27,102,462	10,569,784	16,532,678
Data Processing				
Contractual Services	<u>227,366</u>	<u>227,366</u>	<u>227,366</u>	<u>0</u>
<i>Total Legislative and Executive</i>	<u>27,329,828</u>	<u>27,329,828</u>	<u>10,797,150</u>	<u>16,532,678</u>
General Government: Judicial				
Domestic Relations				
Personal Services	646,847	646,847	192,826	454,021
Probate Court				
Capital Outlay	<u>399,885</u>	<u>399,885</u>	<u>399,885</u>	<u>0</u>
<i>Total Judicial</i>	<u>1,046,732</u>	<u>1,046,732</u>	<u>592,711</u>	<u>454,021</u>
<i>Total General Government</i>	<u>28,376,560</u>	<u>28,376,560</u>	<u>11,389,861</u>	<u>16,986,699</u>
Health:				
Mental Health and Recovery				
Contractual Services	<u>100,826</u>	<u>100,826</u>	<u>100,826</u>	<u>0</u>
Human Services:				
Veteran Services				
Capital Outlay	7,133	7,133	7,133	0
Children Services				
Contractual Services	<u>188,037</u>	<u>188,037</u>	<u>100,761</u>	<u>87,276</u>
<i>Total Human Services</i>	<u>195,170</u>	<u>195,170</u>	<u>107,894</u>	<u>87,276</u>
Capital Outlay	<u>343,314</u>	<u>343,314</u>	<u>343,314</u>	<u>0</u>
<i>Total Expenditures</i>	<u>29,015,870</u>	<u>29,015,870</u>	<u>11,941,895</u>	<u>17,073,975</u>
<i>Net Change in Fund Balance</i>	(9,089,836)	(9,089,836)	7,476,133	16,565,969
<i>Fund Balance Beginning of Year</i>	7,907,503	7,907,503	7,907,503	0
Prior Year Encumbrances Appropriated	<u>4,348,701</u>	<u>4,348,701</u>	<u>4,348,701</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,166,368</u>	<u>\$3,166,368</u>	<u>\$19,732,337</u>	<u>\$16,565,969</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Capital Grants	\$343	\$0	(\$343)
Charges for Services	1,375,000	840,932	(534,068)
Fees, Licenses and Permits	36,000	43,750	7,750
Special Assessments	10,000	2,236	(7,764)
Investment Earnings/Interest	4,500	21,035	16,535
General Obligation Notes Issued	1,565,000	1,565,000	0
Premium on General Obligation Notes Issued	22,583	22,583	0
Other	11,276	60,795	49,519
<i>Total Revenues</i>	<u>3,024,702</u>	<u>2,556,331</u>	<u>(468,371)</u>
Expenses			
Materials and Supplies	59,680	59,680	0
Contractual Services	1,247,524	942,322	305,202
Capital Outlay	11,379	11,379	0
Other	6,475	4,080	2,395
Debt Service:			
Principal Retirement	1,857,607	1,842,607	15,000
Interest	289,984	245,638	44,346
Issuance Costs	22,583	22,583	0
<i>Total Expenses</i>	<u>3,495,232</u>	<u>3,128,289</u>	<u>366,943</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(470,530)	(571,958)	(101,428)
Transfers In	715,318	400,000	(315,318)
<i>Net Change in Fund Equity</i>	244,788	(171,958)	(416,746)
<i>Fund Equity Beginning of Year</i>	2,353,387	2,353,387	0
Prior Year Encumbrances Appropriated	103,733	103,733	0
<i>Fund Equity End of Year</i>	<u>\$2,701,908</u>	<u>\$2,285,162</u>	<u>(\$416,746)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Capital Grants	\$6,820,301	\$477,659	(\$6,342,642)
Charges for Services	35,877,095	35,512,434	(364,661)
Fees, Licenses and Permits	525,000	553,833	28,833
Special Assessments	225,000	224,925	(75)
Rentals	20,292	20,324	32
Investment Earnings/Interest	13,399	213,240	199,841
Revenue Refunding Bonds Issued	5,735,000	5,735,000	0
Revenue Bonds Issued	13,670,133	22,208,095	8,537,962
Premium on Revenue Refunding Bonds Issued	270,774	270,774	0
Premium on Revenue Bonds Issued	1,053,198	1,053,198	0
Sale of Capital Assets	0	40,250	40,250
Other	68,500	65,971	(2,529)
<i>Total Revenues</i>	<u>64,278,692</u>	<u>66,375,703</u>	<u>2,097,011</u>
Expenses			
Personal Services	11,652,166	10,667,820	984,346
Materials and Supplies	2,217,372	2,217,372	0
Contractual Services	14,582,148	13,411,501	1,170,647
Capital Outlay	34,669,416	30,451,342	4,218,074
Other	441,948	366,567	75,381
Debt Service:			
Principal Retirement	1,868,923	1,868,923	0
Interest	1,573,790	1,487,794	85,996
Issuance Costs	559,407	559,407	0
Payment to Refunded Bond Escrow Agent	5,875,892	5,875,892	0
<i>Total Expenses</i>	<u>73,441,062</u>	<u>66,906,618</u>	<u>6,534,444</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(9,162,370)	(530,915)	8,631,455
Transfer In	1,029,875	0	(1,029,875)
Transfers Out	(624,000)	(624,000)	0
<i>Net Change in Fund Equity</i>	(8,756,495)	(1,154,915)	7,601,580
<i>Fund Equity Beginning of Year</i>	43,964,417	43,964,417	0
Prior Year Encumbrances Appropriated	7,118,922	7,118,922	0
<i>Fund Equity End of Year</i>	<u>\$42,326,844</u>	<u>\$49,928,424</u>	<u>\$7,601,580</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$16,676,735	\$16,866,896	\$190,161
Charges for Services	837,955	772,156	(65,799)
Other	235,000	261,641	26,641
<i>Total Revenues</i>	<u>17,749,690</u>	<u>17,900,693</u>	<u>151,003</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	11,588,080	11,397,546	190,534
Materials and Supplies	198,768	171,639	27,129
Contractual Services	7,212,740	6,957,630	255,110
Capital Outlay	50,700	41,232	9,468
Other	233,539	233,511	28
<i>Total Expenditures</i>	<u>19,283,827</u>	<u>18,801,558</u>	<u>482,269</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,534,137)	(900,865)	633,272
Other Financing Sources (Uses)			
Transfers In	874,380	872,102	(2,278)
<i>Net Change in Fund Balance</i>	(659,757)	(28,763)	630,994
<i>Fund Balance Beginning of Year</i>	564,677	564,677	0
Prior Year Encumbrances Appropriated	110,764	110,764	0
<i>Fund Balance End of Year</i>	<u>\$15,684</u>	<u>\$646,678</u>	<u>\$630,994</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$11,622,199	\$13,030,507	\$1,408,308
Investment Earnings/Interest	0	90,864	90,864
Fees, Licenses and Permits	35,000	44,975	9,975
Fines, Forfeitures and Settlements	75,000	83,449	8,449
Rentals and Royalties	0	111	111
Charges for Services	0	18,283	18,283
Other	0	85,307	85,307
<i>Total Revenues</i>	<u>11,732,199</u>	<u>13,353,496</u>	<u>1,621,297</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	137,348	132,880	4,468
Contractual Services	283	283	0
Total Prosecutor	<u>137,631</u>	<u>133,163</u>	<u>4,468</u>
Administration			
Personal Services	520,463	520,463	0
Materials and Supplies	13,268	13,268	0
Contractual Services	295,471	265,859	29,612
Capital Outlay	26,344	25,827	517
Total Administration	<u>855,546</u>	<u>825,417</u>	<u>30,129</u>
Roads			
Personal Services	6,916,679	6,406,163	510,516
Materials and Supplies	994,425	760,220	234,205
Contractual Services	583,548	306,144	277,404
Capital Outlay	994,757	721,907	272,850
Other	5,000	4,747	253
Total Roads	<u>9,494,409</u>	<u>8,199,181</u>	<u>1,295,228</u>
Traffic			
Materials and Supplies	166,484	136,689	29,795
Contractual Services	126,645	123,626	3,019
Total Traffic	<u>\$293,129</u>	<u>\$260,315</u>	<u>\$32,814</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, 2022

	Final Budget	Actual	Variance with Final Budget
Engineering Permanent License Tax			
Materials and Supplies	\$1,210,265	\$1,053,238	\$157,027
Contractual Services	31,601	31,601	0
Capital Outlay	696,327	696,327	0
Total Engineering Permanent License Tax	1,938,193	1,781,166	157,027
Supplemental License Tax to Townships			
Other	472,199	472,199	0
<i>Total Public Works</i>	13,191,107	11,671,441	1,519,666
Debt Service			
Principal Retirement	398,195	385,061	13,134
Interest	65,000	65,000	0
Total Debt Service	463,195	450,061	13,134
<i>Total Expenditures</i>	13,654,302	12,121,502	1,532,800
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,922,103)	1,231,994	3,154,097
Other Financing Sources (Uses)			
Sale of Capital Assets	0	48,601	48,601
Transfers Out	(4,001,920)	(4,001,408)	512
<i>Total Other Financing Sources (Uses)</i>	(4,001,920)	(3,952,807)	49,113
<i>Net Change in Fund Balance</i>	(5,924,023)	(2,720,813)	3,203,210
<i>Fund Balance Beginning of Year</i>	8,082,604	8,082,604	0
Prior Year Encumbrances Appropriated	856,350	856,350	0
<i>Fund Balance End of Year</i>	\$3,014,931	\$6,218,141	\$3,203,210

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Investment Earnings/Interest	\$0	\$1,814	\$1,814
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	1,814	1,814
<i>Fund Balance Beginning of Year</i>	<u>152,398</u>	<u>152,398</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$152,398</u></u>	<u><u>\$154,212</u></u>	<u><u>\$1,814</u></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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$4,065,920	\$3,672,302	(\$393,618)
Fees, Licenses and Permits	721,050	886,943	165,893
Contributions and Donations	1,000	0	(1,000)
Other	107,630	114,337	6,707
<i>Total Revenues</i>	<u>4,895,600</u>	<u>4,673,582</u>	<u>(222,018)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,260,990	4,041,679	219,311
Materials and Supplies	18,830	8,859	9,971
Contractual Services	315,000	232,939	82,061
Capital Outlay	5,250	750	4,500
Other	844,040	829,096	14,944
<i>Total Expenditures</i>	<u>5,444,110</u>	<u>5,113,323</u>	<u>330,787</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(548,510)	(439,741)	108,769
Other Financing Sources (Uses)			
Transfers In	550,000	550,000	0
<i>Net Change in Fund Balance</i>	1,490	110,259	108,769
<i>Fund Balance Beginning of Year</i>	336,611	336,611	0
Prior Year Encumbrances Appropriated	750	750	0
<i>Fund Balance End of Year</i>	<u><u>\$338,851</u></u>	<u><u>\$447,620</u></u>	<u><u>\$108,769</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$2,500,000	\$2,652,221	\$152,221
Other	3,000	5,698	2,698
<i>Total Revenues</i>	<u>2,503,000</u>	<u>2,657,919</u>	<u>154,919</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,239,475	1,141,904	97,571
Materials and Supplies	53,154	48,994	4,160
Contractual Services	1,231,381	1,221,259	10,122
Capital Outlay	5,789	4,525	1,264
Other	21,825	21,825	0
<i>Total Expenditures</i>	<u>2,551,624</u>	<u>2,438,507</u>	<u>113,117</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,624)	219,412	268,036
Other Financing Sources (Uses)			
Transfers Out	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(248,624)	19,412	268,036
<i>Fund Balance Beginning of Year</i>	4,340,307	4,340,307	0
Prior Year Encumbrances Appropriated	97,662	97,662	0
<i>Fund Balance End of Year</i>	<u>\$4,189,345</u>	<u>\$4,457,381</u>	<u>\$268,036</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$2,500	\$0	(\$2,500)
Charges for Services	12,000	16,740	4,740
Fees, Licenses and Permits	624,180	547,255	(76,925)
Fines, Forfeitures and Settlements	92,060	89,612	(2,448)
Rentals and Royalties	18,000	19,332	1,332
Contributions and Donations	1,000	2,742	1,742
<i>Total Revenues</i>	<u>749,740</u>	<u>675,681</u>	<u>(74,059)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	765,265	745,103	20,162
Materials and Supplies	68,711	36,623	32,088
Contractual Supplies	85,251	85,251	0
Capital Outlay	1,023	871	152
Other	40,165	40,165	0
<i>Total Expenditures</i>	<u>960,415</u>	<u>908,013</u>	<u>52,402</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(210,675)</u>	<u>(232,332)</u>	<u>(21,657)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	4,200	4,200
Transfers In	250,000	250,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>250,000</u>	<u>254,200</u>	<u>4,200</u>
<i>Net Change in Fund Balance</i>	39,325	21,868	(17,457)
<i>Fund Balance Beginning of Year</i>	248,805	248,805	0
Prior Year Encumbrances Appropriated	13,665	13,665	0
<i>Fund Balance End of Year</i>	<u>\$301,795</u>	<u>\$284,338</u>	<u>(\$17,457)</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, 2022*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$556,263	\$612,524	\$56,261
Charges for Services	350,000	116,050	(233,950)
Other	250,960	228,909	(22,051)
<i>Total Revenues</i>	<u>1,157,223</u>	<u>957,483</u>	<u>(199,740)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	699,512	676,709	22,803
Materials and Supplies	6,286	3,086	3,200
Contractual Services	267,612	217,299	50,313
Other	22,725	22,314	411
<i>Total Expenditures</i>	<u>996,135</u>	<u>919,408</u>	<u>76,727</u>
<i>Net Change in Fund Balance</i>	161,088	38,075	(123,013)
<i>Fund Balance Beginning of Year</i>	399,456	399,456	0
Prior Year Encumbrances Appropriated	<u>2,257</u>	<u>2,257</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$562,801</u></u>	<u><u>\$439,788</u></u>	<u><u>(\$123,013)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$2,318,764	\$2,308,664	(\$10,100)
Other	17,500	11,167	(6,333)
<i>Total Revenues</i>	<u>2,336,264</u>	<u>2,319,831</u>	<u>(16,433)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	193,889	193,889	0
Contractual Supplies	10,855	10,855	0
Total Administration	<u>204,744</u>	<u>204,744</u>	<u>0</u>
Plant Implementation			
Personal Services	511,049	503,635	7,414
Materials and Supplies	34,314	32,664	1,650
Contractual Services	1,406,623	1,406,623	0
Capital Outlay	82,400	58,866	23,534
Other	57,806	37,571	20,235
Total Plant Implementation	<u>2,092,192</u>	<u>2,039,359</u>	<u>52,833</u>
Health Department Enforcement			
Contractual Services	139,034	107,302	31,732
County Assistance			
Contractual Services	241,634	231,634	10,000
Well Testing			
Contractual Services	110,182	110,182	0
<i>Total Health</i>	<u>2,787,786</u>	<u>2,693,221</u>	<u>94,565</u>
Capital Outlay	<u>343,313</u>	<u>343,313</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,131,099</u>	<u>3,036,534</u>	<u>94,565</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(794,835)	(716,703)	78,132
<i>Fund Balance Beginning of Year</i>	1,501,813	1,501,813	0
Prior Year Encumbrances Appropriated	155,472	155,472	0
<i>Fund Balance End of Year</i>	<u>\$862,450</u>	<u>\$940,582</u>	<u>\$78,132</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$5,234,718	\$5,234,718	\$0
Charges for Services	45,000	45,000	0
Intergovernmental	1,904,138	1,904,567	429
Other	56,198	57,974	1,776
<i>Total Revenues</i>	<u>7,240,054</u>	<u>7,242,259</u>	<u>2,205</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	1,024,366	974,901	49,465
Materials and Supplies	6,668	6,668	0
Contractual Services	5,848,244	4,993,805	854,439
Capital Outlay	3,515	3,515	0
Other	105,500	94,211	11,289
<i>Total Expenditures</i>	<u>6,988,293</u>	<u>6,073,100</u>	<u>915,193</u>
<i>Net Change in Fund Balance</i>	251,761	1,169,159	917,398
<i>Fund Balance Beginning of Year</i>	<u>12,498,488</u>	<u>12,498,488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$12,750,249</u>	<u>\$13,667,647</u>	<u>\$917,398</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$146,272	\$7,171	(\$139,101)
Other	293,946	293,946	0
<i>Total Revenues</i>	<u>440,218</u>	<u>301,117</u>	<u>(139,101)</u>
Expenditures			
Current:			
General Government:			
Commissioners			
Contractual Services	1,219,089	1,219,089	0
Other	301,118	7,171	293,947
<i>Total Expenditures</i>	<u>1,520,207</u>	<u>1,226,260</u>	<u>293,947</u>
<i>Net Change in Fund Balance</i>	(1,079,989)	(925,143)	154,846
<i>Fund Balance Beginning of Year</i>	885,240	885,240	0
Prior Year Encumbrances Appropriated	<u>334,201</u>	<u>334,201</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$139,452</u></u>	<u><u>\$294,298</u></u>	<u><u>\$154,846</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$138,573	\$138,573	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	138,573	138,573	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$138,573	\$138,573	\$0

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$0	\$140	\$140
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	140	140
<i>Fund Balance Beginning of Year</i>	179,080	179,080	0
<i>Fund Balance End of Year</i>	<u>\$179,080</u>	<u>\$179,220</u>	<u>\$140</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$36,500	\$38,581	\$2,081
Expenditures			
Current:			
Public Safety:			
Indigent Drivers			
Contractual Services	71,321	3,404	67,917
<i>Net Change in Fund Balance</i>	(34,821)	35,177	69,998
<i>Fund Balance Beginning of Year</i>	728,921	728,921	0
<i>Fund Balance End of Year</i>	<u>\$694,100</u>	<u>\$764,098</u>	<u>\$69,998</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$100,000	\$113,577	\$13,577
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	18,500	14,147	4,353
Contractual Services	73,128	58,708	14,420
Capital Outlay	3,947	3,338	609
<i>Total Expenditures</i>	<u>95,575</u>	<u>76,193</u>	<u>19,382</u>
<i>Net Change in Fund Balance</i>	4,425	37,384	32,959
<i>Fund Balance Beginning of Year</i>	506,917	506,917	0
Prior Year Encumbrances Appropriated	<u>2,061</u>	<u>2,061</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$513,403</u></u>	<u><u>\$546,362</u></u>	<u><u>\$32,959</u></u>

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$0	\$33,398	\$33,398
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Marriage and Divorce License Fees			
Other	0	34,649	(34,649)
<i>Net Change in Fund Balance</i>	0	(1,251)	(1,251)
<i>Fund Balance Beginning of Year</i>	18,106	18,106	0
<i>Fund Balance End of Year</i>	\$18,106	\$16,855	(\$1,251)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$500,000	\$560,949	\$60,949
Special Assessments	292,960	292,960	0
Other	586	586	0
<i>Total Revenues</i>	<u>793,546</u>	<u>854,495</u>	<u>60,949</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	96,816	92,623	4,193
Materials and Supplies	3,050	2,915	135
Contractual Services	692,197	599,130	93,067
Capital Outlay	353,127	259,883	93,244
Other	39,452	24,904	14,548
<i>Total Public Safety</i>	<u>1,184,642</u>	<u>979,455</u>	<u>205,187</u>
Debt Service:			
Principal Retirement	55,572	55,572	0
Interest	10,041	10,041	0
Total Debt Service	<u>65,613</u>	<u>65,613</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,250,255</u>	<u>1,045,068</u>	<u>205,187</u>
<i>Net Change in Fund Balance</i>	(456,709)	(190,573)	266,136
<i>Fund Balance Beginning of Year</i>	853,941	853,941	0
Prior Year Encumbrances Appropriated	<u>110,806</u>	<u>110,806</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$508,038</u></u>	<u><u>\$774,174</u></u>	<u><u>\$266,136</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$150,000	\$62,308	(\$87,692)
Fines, Forfeitures and Settlements	50,000	80,986	30,986
Other	0	545	545
<i>Total Revenues</i>	<u>200,000</u>	<u>143,839</u>	<u>(56,161)</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	217,853	133,063	84,790
Materials and Supplies	13,094	2,094	11,000
Contractual Services	44,180	26,389	17,791
Capital Outlay	25,859	14,447	11,412
<i>Total Expenditures</i>	<u>300,986</u>	<u>175,993</u>	<u>124,993</u>
<i>Net Change in Fund Balance</i>	(100,986)	(32,154)	68,832
<i>Fund Balance Beginning of Year</i>	2,313,885	2,313,885	0
Prior Year Encumbrances Appropriated	<u>1,548</u>	<u>1,548</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,214,447</u></u>	<u><u>\$2,283,279</u></u>	<u><u>\$68,832</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, 2022

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

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$831,292	\$798,672	(\$32,620)
Fines, Forfeitures and Settlements	34,750	32,826	(1,924)
Other	0	5,038	5,038
<i>Total Revenues</i>	<u>866,042</u>	<u>836,536</u>	<u>(29,506)</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	241,366	223,495	17,871
Materials and Supplies	49,961	31,800	18,161
Contractual Services	578,660	408,737	169,923
Capital Outlay	194,719	122,510	72,209
Total County Courts	<u>1,064,706</u>	<u>786,542</u>	<u>278,164</u>
Debt Service:			
Principal Retirement	68,643	68,643	0
Interest	12,299	12,299	0
Total Debt Service	<u>80,942</u>	<u>80,942</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,145,648</u>	<u>867,484</u>	<u>278,164</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(279,606)	(30,948)	248,658
Other Financing Sources (Uses)			
Transfers Out	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(299,606)	(50,948)	248,658
<i>Fund Balance Beginning of Year</i>	3,128,082	3,128,082	0
Prior Year Encumbrances Appropriated	27,401	27,401	0
<i>Fund Balance End of Year</i>	<u>\$2,855,877</u>	<u>\$3,104,535</u>	<u>\$248,658</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, 2022

	Final	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$18,926,378	\$14,637,339	(\$4,289,039)
Investment Earnings/Interest	47	18,985	18,938
Fees, Licenses and Permits	1,540	29,312	27,772
Charges for Services	161,014	27,830	(133,184)
Contributions and Donations	0	50	50
Other	56,410	64,157	7,747
<i>Total Revenues</i>	<u>19,145,389</u>	<u>14,777,673</u>	<u>(4,367,716)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	812,105	771,762	40,343
Materials and Supplies	40,429	36,187	4,242
Contractual Services	6,224,249	5,208,550	1,015,699
Capital Outlay	244,553	109,968	134,585
Other	303,210	273,145	30,065
Total Commissioners	<u>7,624,546</u>	<u>6,399,612</u>	<u>1,224,934</u>
Prosecutor			
Personal Services	219,999	206,483	13,516
Other	491	491	0
Total Prosecutor	<u>220,490</u>	<u>206,974</u>	<u>13,516</u>
Data Processing			
Contractual Services	28,369	28,369	0
Capital Outlay	35,290	15,614	19,676
Total Data Processing	<u>63,659</u>	<u>43,983</u>	<u>19,676</u>
Board of Elections			
Personal Services	377,058	361,552	15,506
Materials and Supplies	19,452	19,452	0
Contractual Services	87,414	87,414	0
Capital Outlay	13,241	11,501	1,740
Total Board of Elections	<u>497,165</u>	<u>479,919</u>	<u>17,246</u>
<i>Total Legislative and Executive</i>	<u>\$8,405,860</u>	<u>\$7,130,488</u>	<u>\$1,275,372</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, 2022

	Final	Actual	Variance with Final Budget
Judicial:			
Juvenile Justice Court			
Personal Services	\$1,464,780	\$1,317,095	\$147,685
Materials and Supplies	25,000	1,381	23,619
Contractual Supplies	332,000	72,960	259,040
Other	10,000	1,053	8,947
Total Juvenile Justice Court	1,831,780	1,392,489	439,291
Domestic Relations Court			
Personal Services	\$84,480	\$69,005	\$15,475
Materials and Supplies	1,911	796	1,115
Contractual Supplies	2,412	1,837	575
Capital Outlay	1,837	0	1,837
Other	3,417	3,417	0
Total Domestic Relations Court	94,057	75,055	19,002
Common Pleas Court			
Materials and Supplies	21,420	21,420	0
Contractual Supplies	35,000	35,000	0
Other	862	0	862
Total Common Pleas Court	57,282	56,420	862
Probate Court			
Capital Outlay	200,000	200,000	0
<i>Total Judicial</i>	2,183,119	1,723,964	459,155
<i>Total General Government</i>	10,588,979	8,854,452	1,734,527
Public Service			
Sheriff Grants			
Personal Services	566,577	489,893	76,684
Materials and Supplies	15,059	15,059	0
Contractual Services	314,723	314,723	0
Capital Outlay	72,029	72,029	0
Other	18,128	14,721	3,407
<i>Total Public Safety</i>	\$986,516	\$906,425	\$80,091

(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, 2022

	Final	Actual	Variance with Final Budget
Public Health & Welfare			
MCBDD Grants			
Personal Services	\$47,987	\$44,174	\$3,813
Materials and Supplies	58,085	54,469	3,616
Contractual Services	64,962	64,962	0
Capital Outlay	33,157	33,157	0
Total MCBDD Grants	204,191	196,762	7,429
Mental Health & Recovery Board			
Contractual Services	9,162,466	5,888,312	3,274,154
<i>Total Health</i>	9,366,657	6,085,074	3,281,583
<i>Total Expenditures</i>	20,942,152	15,845,951	5,096,201
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(1,796,763)	(1,068,278)	728,485
Other Financing Sources (Uses)			
Advances In	0	761,625	761,625
Advances Out	0	(463,901)	(463,901)
Transfers In	559,545	198,347	(361,198)
Transfers Out	(573,491)	(10,198)	563,293
<i>Total Other Financing Sources (Uses)</i>	(13,946)	485,873	499,819
<i>Net Change in Fund Balance</i>	(1,810,709)	(582,405)	1,228,304
<i>Fund Balance Beginning of Year</i>	2,944,343	2,944,343	0
Prior Year Encumbrances Appropriated	551,706	551,706	0
<i>Fund Balance End of Year</i>	\$1,685,340	\$2,913,644	\$1,228,304

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures and Settlements	\$480,000	\$364,095	(\$115,905)
Charges for Services	2,000	910	(1,090)
Intergovernmental	0	5,000	5,000
Contributions and Donations	0	43	43
Other	0	668	668
<i>Total Revenues</i>	<u>482,000</u>	<u>370,716</u>	<u>(111,284)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	157,343	154,083	3,260
Materials and Supplies	1,000	139	861
Contractual Services	307,498	203,899	103,599
Capital Outlay	20,000	19,462	538
<i>Total Expenditures</i>	<u>485,841</u>	<u>377,583</u>	<u>108,258</u>
<i>Net Change in Fund Balance</i>	(3,841)	(6,867)	(3,026)
<i>Fund Balance Beginning of Year</i>	555,757	555,757	0
Prior Year Encumbrances Appropriated	<u>17,008</u>	<u>17,008</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$568,924</u></u>	<u><u>\$565,898</u></u>	<u><u>(\$3,026)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$0	\$1,753	\$1,753
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	410,747	379,903	30,844
Materials and Supplies	2,500	1,014	1,486
Contractual Services	252,715	224,397	28,318
Capital Outlay	31,674	13,484	18,190
<i>Total Expenditures</i>	697,636	618,798	78,838
<i>Excess of Revenues Over (Under) Expenditures</i>	(697,636)	(617,045)	80,591
Other Financing Sources (Uses)			
Transfers In	550,000	550,000	0
<i>Net Change in Fund Balance</i>	(147,636)	(67,045)	80,591
<i>Fund Balance Beginning of Year</i>	198,562	198,562	0
Prior Year Encumbrances Appropriated	177,497	177,497	0
<i>Fund Balance End of Year</i>	\$228,423	\$309,014	\$80,591

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$96,107	\$96,107	\$0
Expenditures			
Current:			
Health:			
Board of Health Facility			
Capital Outlay	251,589	239,804	11,785
Debt Service:			
Principal Retirement	66,407	66,407	0
Interest	29,700	29,700	0
Total Debt Service	96,107	96,107	0
<i>Total Expenditures</i>	347,696	335,911	11,785
<i>Net Change in Fund Balance</i>	(251,589)	(239,804)	11,785
<i>Fund Balance Beginning of Year</i>	251,589	251,589	0
<i>Fund Balance End of Year</i>	\$0	\$11,785	\$11,785

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Hotel/Lodging Tax	\$430,000	\$608,962	\$178,962
Fees, Licenses and Permits	68,000	106,836	38,836
Other	0	884	884
<i>Total Revenues</i>	<u>498,000</u>	<u>716,682</u>	<u>218,682</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	187,205	184,943	2,262
Materials and Supplies	7,650	3,938	3,712
Contractual Services	380,002	365,263	14,739
Capital Outlay	5,510	4,685	825
Other	30,000	28,918	1,082
<i>Total Expenditures</i>	<u>610,367</u>	<u>587,747</u>	<u>22,620</u>
<i>Net Change in Fund Balance</i>	(112,367)	128,935	241,302
<i>Fund Balance Beginning of Year</i>	841,194	841,194	0
Prior Year Encumbrances Appropriated	<u>98,333</u>	<u>98,333</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$827,160</u></u>	<u><u>\$1,068,462</u></u>	<u><u>\$241,302</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Hotel/Lodging Tax	\$0	\$1,420,911	\$1,420,911
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Hotel/Lodging Tax			
Other			
	0	1,424,195	(1,424,195)
<i>Net Change in Fund Balance</i>	0	(3,284)	(3,284)
<i>Fund Balance Beginning of Year</i>	106,499	106,499	0
<i>Fund Balance End of Year</i>	\$106,499	\$103,215	(\$3,284)

Due to GASB Statement No. 84, the western reserve port authority 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
Area Agency on Aging Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$4,266,023	\$4,210,038	(\$55,985)
Intergovernmental	0	127,519	127,519
<i>Total Revenues</i>	<u>4,266,023</u>	<u>4,337,557</u>	<u>71,534</u>
Expenditures			
Current:			
Human Services:			
Senior Citizen Services	4,194,535	4,142,391	52,144
Contractual Services	71,488	71,488	0
Other	<u>71,488</u>	<u>71,488</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,266,023</u>	<u>4,213,879</u>	<u>52,144</u>
<i>Net Change in Fund Balance</i>	0	123,678	123,678
<i>Fund Balance Beginning of Year</i>	<u>654,774</u>	<u>654,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$654,774</u></u>	<u><u>\$778,452</u></u>	<u><u>\$123,678</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$325,000	\$145,346	(\$179,654)
Other	0	34	\$34
<i>Total Revenues</i>	<u>325,000</u>	<u>145,380</u>	<u>(179,620)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Contractual Services	225,000	69,358	155,642
Capital Outlay	100,000	0	100,000
<i>Total Expenditures</i>	<u>325,000</u>	<u>69,358</u>	<u>255,642</u>
<i>Net Change in Fund Balance</i>	0	76,022	76,022
<i>Fund Balance Beginning of Year</i>	<u>311,853</u>	<u>311,853</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$311,853</u></u>	<u><u>\$387,875</u></u>	<u><u>\$76,022</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, 2022*

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,060,000	\$1,247,196	\$187,196
Other	0	5,052	5,052
<i>Total Revenues</i>	<u>1,060,000</u>	<u>1,252,248</u>	<u>192,248</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,102,702	1,035,196	67,506
Contractual Services	12,555	12,555	0
<i>Total Expenditures</i>	<u>1,115,257</u>	<u>1,047,751</u>	<u>67,506</u>
<i>Net Change in Fund Balance</i>	(55,257)	204,497	259,754
<i>Fund Balance Beginning of Year</i>	<u>63,874</u>	<u>63,874</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,617</u></u>	<u><u>\$268,371</u></u>	<u><u>\$259,754</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$66,643	\$66,643	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	7,985	7,985	0
<i>Net Change in Fund Balance</i>	58,658	58,658	0
<i>Fund Balance Beginning of Year</i>	5,745	5,745	0
<i>Fund Balance End of Year</i>	\$64,403	\$64,403	\$0

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$24,825	\$26,700	\$1,875
Other	98	98	0
<i>Total Revenues</i>	<u>24,923</u>	<u>26,798</u>	<u>1,875</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	10,000	990	9,010
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>20,000</u>	<u>990</u>	<u>19,010</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,923	25,808	20,885
Other Financing Sources (Uses)			
Advances Out	(2,103)	(12,102)	(9,999)
<i>Net Change in Fund Balance</i>	2,820	13,706	10,886
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,820</u></u>	<u><u>\$13,706</u></u>	<u><u>\$10,886</u></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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$24,000	\$23,125	(\$875)
Charges for Services	0	2,000	2,000
Other	20,000	23,372	3,372
<i>Total Revenues</i>	<u>44,000</u>	<u>48,497</u>	<u>4,497</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	1,009	834	175
Materials and Supplies	26,505	17,814	8,691
Contractual Services	71,690	65,343	6,347
Capital Outlay	23,060	21,122	1,938
Other	5,690	5,690	0
<i>Total Expenditures</i>	<u>127,954</u>	<u>110,803</u>	<u>17,151</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(83,954)	(62,306)	21,648
Other Financing Sources (Uses)			
Transfers In	50,000	47,125	(2,875)
<i>Net Change in Fund Balance</i>	(33,954)	(15,181)	18,773
<i>Fund Balance Beginning of Year</i>	171,282	171,282	0
Prior Year Encumbrances Appropriated	6,031	6,031	0
<i>Fund Balance End of Year</i>	<u>\$143,359</u>	<u>\$162,132</u>	<u>\$18,773</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$1,500,000	\$1,629,415	\$129,415
Other	0	5,449	5,449
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,634,864</u>	<u>134,864</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,439,272	1,269,156	170,116
Materials and Supplies	16,577	16,016	561
Contractual Services	124,048	120,286	3,762
Capital Outlay	12,145	12,136	9
Other	435	435	0
<i>Total Expenditures</i>	<u>1,592,477</u>	<u>1,418,029</u>	<u>174,448</u>
<i>Net Change in Fund Balance</i>	(92,477)	216,835	309,312
<i>Fund Balance Beginning of Year</i>	1,966,353	1,966,353	0
Prior Year Encumbrances Appropriated	2,566	2,566	0
<i>Fund Balance End of Year</i>	<u>\$1,876,442</u>	<u>\$2,185,754</u>	<u>\$309,312</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fees, Licenses and Permits	\$164,000	\$146,205	(\$17,795)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	11,686	5,485	6,201
Contractual Services	62,860	47,005	15,855
Capital Outlay	4,430	3,133	1,297
<i>Total Expenditures</i>	78,976	55,623	23,353
<i>Net Change in Fund Balance</i>	85,024	90,582	5,558
<i>Fund Balance Beginning of Year</i>	267,800	267,800	0
Prior Year Encumbrances Appropriated	11,458	11,458	0
<i>Fund Balance End of Year</i>	\$364,282	\$369,840	\$5,558

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$215,000	\$188,140	(\$26,860)
Other	0	1,233	1,233
<i>Total Revenues</i>	<u>215,000</u>	<u>189,373</u>	<u>(25,627)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	190,984	190,598	386
Contractual Services	461	461	0
<i>Total Expenditures</i>	<u>191,445</u>	<u>191,059</u>	<u>386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	23,555	(1,686)	(25,241)
Other Financing Sources (Uses)			
Advances In	0	64	64
<i>Net Change in Fund Balance</i>	23,555	(1,622)	(25,177)
<i>Fund Balance Beginning of Year</i>	<u>1,622</u>	<u>1,622</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,177</u></u>	<u><u>\$0</u></u>	<u><u>(\$25,177)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$20,000	\$19,288	(\$712)
Contributions and Donations	0	1,750	1,750
Other	0	474	474
<i>Total Revenues</i>	<u>20,000</u>	<u>21,512</u>	<u>1,512</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	104,654	100,254	4,400
Materials and Supplies	2,600	874	1,726
Contractual Services	29,804	4,079	25,725
Capital Outlay	637	637	0
Other	392,806	370,469	22,337
<i>Total Expenditures</i>	<u>530,501</u>	<u>476,313</u>	<u>54,188</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(510,501)	(454,801)	55,700
Other Financing Sources (Uses)			
Transfers In	110,000	110,000	0
<i>Net Change in Fund Balance</i>	(400,501)	(344,801)	55,700
<i>Fund Balance Beginning of Year</i>	538,409	538,409	0
Prior Year Encumbrances Appropriated	233,917	233,917	0
<i>Fund Balance End of Year</i>	<u>\$371,825</u>	<u>\$427,525</u>	<u>\$55,700</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Separation Reserve Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Employee Separation Reserve			
Personal Services	132,000	130,633	1,367
<i>Excess of Revenues Over (Under) Expenditures</i>	(132,000)	(130,633)	1,367
Other Financing Sources (Uses)			
Transfers In	0	34,926	34,926
<i>Net Change in Fund Balance</i>	(132,000)	(95,707)	36,293
<i>Fund Balance Beginning of Year</i>	132,000	132,000	0
<i>Fund Balance End of Year</i>	\$0	\$36,293	\$36,293

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$2,632,880	\$2,632,880	\$0
Permissive Sales Tax	1,356,850	1,356,850	0
Intergovernmental	343,983	346,101	2,118
Other	42,550	50,325	7,775
<i>Total Revenues</i>	<u>4,376,263</u>	<u>4,386,156</u>	<u>9,893</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	8,250	8,250	0
Capital Outlay	90,939	90,457	482
Other	65,674	64,120	1,554
Total General Government	<u>164,863</u>	<u>162,827</u>	<u>2,036</u>
Debt Service:			
Principal Retirement	3,418,960	3,418,095	865
Interest	973,418	943,718	29,700
Issuance Costs	31,241	31,241	0
Total Debt Service	<u>4,423,619</u>	<u>4,393,054</u>	<u>30,565</u>
<i>Total Expenditures</i>	<u>4,588,482</u>	<u>4,555,881</u>	<u>32,601</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(212,219)</u>	<u>(169,725)</u>	<u>42,494</u>
Other Financing Sources (Uses)			
Premium on Notes Issued	31,241	31,241	0
Transfers In	1,147	1,147	0
<i>Total Other Financing Sources (Uses)</i>	<u>32,388</u>	<u>32,388</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(179,831)	(137,337)	42,494
<i>Fund Balance Beginning of Year</i>	<u>661,616</u>	<u>661,616</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$481,785</u></u>	<u><u>\$524,279</u></u>	<u><u>\$42,494</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Sales Tax	\$5,300,000	\$5,461,514	\$161,514
Intergovernmental	12,596,606	7,588,675	(5,007,931)
Investment Earnings/Interest	1,204	58,440	57,236
<i>Total Revenues</i>	17,897,810	13,108,629	(4,789,181)
Expenditures			
Capital Outlay	19,276,326	13,554,130	5,722,196
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,378,516)	(445,501)	933,015
Other Financing Sources (Uses)			
Advances In	2,365,850	2,365,850	0
Transfers In	3,914,521	3,917,794	3,273
<i>Total Other Financing Sources (Uses)</i>	6,280,371	6,283,644	3,273
<i>Net Change in Fund Balance</i>	4,901,855	5,838,143	936,288
<i>Fund Deficit Beginning of Year</i>	803,152	803,152	0
Prior Year Encumbrances Appropriated	973,798	973,798	0
<i>Fund Balance End of Year</i>	\$6,678,805	\$7,615,093	\$936,288

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Payments in Lieu of Taxes	\$770,362	\$865,418	\$95,056
Intergovernmental	2,320,000	2,345,833	25,833
Investment Earnings/Interest	390	124,583	124,193
Contributions and Donations	0	259	259
Other	500,000	93,858	(406,142)
<i>Total Revenues</i>	<u>3,590,752</u>	<u>3,429,951</u>	<u>(160,801)</u>
Expenditures			
Capital Outlay	8,660,136	6,586,205	2,073,931
Debt Service:			
Principal Retirement	330,000	135,000	195,000
Interest	23,138	16,500	6,638
Issuance Costs	4,000	4,000	0
Total Debt Service	<u>357,138</u>	<u>155,500</u>	<u>201,638</u>
<i>Total Expenditures</i>	<u>9,017,274</u>	<u>6,741,705</u>	<u>2,275,569</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,426,522)</u>	<u>(3,311,754)</u>	<u>2,114,768</u>
Other Financing Sources (Uses)			
Proceeds of Notes	2,165,000	2,165,000	0
Transfers In	1,748,459	1,397,056	(351,403)
Transfers Out	(418,371)	(67,533)	350,838
<i>Total Other Financing Sources (Uses)</i>	<u>3,495,088</u>	<u>3,494,523</u>	<u>(565)</u>
<i>Net Change in Fund Balance</i>	(1,931,434)	182,769	2,114,203
<i>Fund Balance Beginning of Year</i>	9,990,724	9,990,724	0
Prior Year Encumbrances Appropriated	<u>1,575,829</u>	<u>1,575,829</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$9,635,119</u>	<u>\$11,749,322</u>	<u>\$2,114,203</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$905,000	\$620,432	(\$284,568)
Expenses			
Materials and Supplies	814,624	762,074	52,550
Contractual Services	10,565	6,645	3,920
Other	20,000	13,330	6,670
<i>Total Expenses</i>	845,189	782,049	63,140
<i>Net Change in Fund Equity</i>	59,811	(161,617)	(221,428)
<i>Fund Equity Beginning of Year</i>	34,494	34,494	0
Prior Year Encumbrances Appropriated	43,926	43,926	0
<i>Fund Equity End of Year</i>	\$138,231	(\$83,197)	(\$221,428)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,133,492	\$1,238,405	\$104,913
Other	18,697	33,451	14,754
<i>Total Revenues</i>	<u>1,152,189</u>	<u>1,271,856</u>	<u>119,667</u>
Expenses			
Personal Services	171,874	150,823	21,051
Materials and Supplies	3,697	472	3,225
Contractual Services	808,405	753,801	54,604
Claims	315,993	250,343	65,650
<i>Total Expenses</i>	<u>1,299,969</u>	<u>1,155,439</u>	<u>144,530</u>
<i>Net Change in Fund Equity</i>	(147,780)	116,417	264,197
<i>Fund Equity Beginning of Year</i>	3,341,798	3,341,798	0
Prior Year Encumbrances Appropriated	<u>2,127</u>	<u>2,127</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,196,145</u></u>	<u><u>\$3,460,342</u></u>	<u><u>\$264,197</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$37,091	\$37,091	\$0
Charges for Services	27,300,000	28,374,554	1,074,554
Property Taxes	275,122	275,122	0
Other	0	964	964
<i>Total Revenues</i>	<u>27,612,213</u>	<u>28,687,731</u>	<u>1,075,518</u>
Expenses			
Personal Services	114,724	114,724	0
Contractual Services	3,881,267	2,528,567	1,352,700
Claims	23,304,920	23,304,920	0
Debt Service:			
Principal Retirement	240,000	240,000	0
Interest	72,213	72,213	0
<i>Total Expenses</i>	<u>27,613,124</u>	<u>26,260,424</u>	<u>1,352,700</u>
<i>Net Change in Fund Equity</i>	(911)	2,427,307	2,428,218
<i>Fund Equity Beginning of Year</i>	12,874,595	12,874,595	0
Prior Year Encumbrances Appropriated	958	958	0
<i>Fund Equity End of Year</i>	<u>\$12,874,642</u>	<u>\$15,302,860</u>	<u>\$2,428,218</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$505,000	\$470,133	(\$34,867)
Other	0	2,618	2,618
<i>Total Revenues</i>	505,000	472,751	(32,249)
Expenses			
Contractual Services	536,615	534,786	1,829
<i>Net Change in Fund Equity</i>	(31,615)	(62,035)	(30,420)
<i>Fund Deficit Beginning of Year</i>	16,089	16,089	0
Prior Year Encumbrances Appropriated	17,591	17,591	0
<i>Fund Equity End of Year</i>	\$2,065	(\$28,355)	(\$30,420)

Statistical Section



Jones Hall, Youngstown State University
Jones Hall, Youngstown State University

Statistical Section

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

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

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

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

	2022	2021	2020	2019
Governmental Activities				
Net Investment in Capital Assets	\$127,333,995	\$117,399,636	\$106,214,639	\$107,037,497
Restricted:				
Capital Projects	24,150,535	13,119,751	13,124,410	10,174,002
Debt Service	555,056	728,549	456,998	1,010,449
Public Safety	31,014,208	25,794,889	17,751,206	14,844,858
Public Works	12,853,708	14,259,388	11,129,182	12,036,487
Health Services	54,213,597	53,816,542	49,789,758	45,536,907
Human Services	18,708,078	17,945,394	16,609,893	14,468,969
General Government	21,284,577	24,412,552	20,352,088	21,332,575
Unclaimed Monies	1,914,375	1,651,020	1,419,624	1,234,808
Pension and OPEB Plans	1,086,221	811,894	0	0
Unrestricted (Deficit)	<u>(31,446,973)</u>	<u>(61,056,759)</u>	<u>(127,869,211)</u>	<u>(125,345,712)</u>
<i>Total Governmental Activities Net Position</i>	<u>261,667,377</u>	<u>208,882,856</u>	<u>108,978,587</u>	<u>102,330,840</u>
Business Type - Activities				
Net Investment in Capital Assets	47,667,365	48,760,438	55,842,743	60,568,564
Restricted:				
Debt Service	14,644,404	12,365,931	11,456,435	11,511,947
Pension and OPEB Plans	83,857	63,857	0	0
Unrestricted	<u>25,784,631</u>	<u>19,244,876</u>	<u>4,548,409</u>	<u>(2,323,088)</u>
<i>Total Business-Type Activities Net Position</i>	<u>88,180,257</u>	<u>80,435,102</u>	<u>71,847,587</u>	<u>69,757,423</u>
Primary Government				
Net Investment in Capital Assets	175,001,360	166,160,074	162,057,382	167,606,061
Restricted	180,508,616	164,969,767	142,089,594	132,151,002
Unrestricted (Deficit)	<u>(5,662,342)</u>	<u>(41,811,883)</u>	<u>(123,320,802)</u>	<u>(127,668,800)</u>
<i>Total Primary Government Net Position</i>	<u>\$349,847,634</u>	<u>\$289,317,958</u>	<u>\$180,826,174</u>	<u>\$172,088,263</u>

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.

Note: The County reported the impact of GASB Statement No. 87 beginning in 2021.

2018	2017	2016	2015	2014	2013
\$102,921,806	\$102,337,821	\$101,977,095	\$104,880,283	\$102,647,200	\$100,693,379
8,027,790	11,395,939	10,836,930	12,761,249	15,223,440	16,482,068
461,813	0	0	0	0	0
13,238,257	12,473,377	7,961,489	8,579,315	2,316,308	2,031,458
9,916,793	8,918,979	8,818,505	6,933,355	7,337,863	7,376,307
43,875,308	43,350,170	41,709,134	40,009,775	36,791,140	34,303,503
13,490,901	12,776,302	10,767,496	7,572,604	6,589,182	6,742,989
19,589,796	20,446,744	19,481,780	18,828,696	15,260,442	17,137,100
545,910	522,751	453,252	564,542	421,086	450,507
0	0	0	0	0	0
<u>(108,806,275)</u>	<u>(102,079,674)</u>	<u>(46,793,739)</u>	<u>(49,417,148)</u>	<u>(45,917,743)</u>	<u>11,230,770</u>
103,262,099	110,142,409	155,211,942	150,712,671	140,668,918	196,448,081
61,129,538	61,899,721	60,831,136	59,124,842	60,998,456	55,414,313
11,372,802	10,995,730	10,824,964	10,532,612	11,741,157	11,384,862
0	0	0	0	0	0
<u>3,575,793</u>	<u>2,100,477</u>	<u>7,503,256</u>	<u>10,020,817</u>	<u>7,323,762</u>	<u>15,724,414</u>
<u>76,078,133</u>	<u>74,995,928</u>	<u>79,159,356</u>	<u>79,678,271</u>	<u>80,063,375</u>	<u>82,523,589</u>
164,051,344	164,237,542	162,808,231	164,005,125	163,645,656	156,107,692
120,519,370	120,879,992	110,853,550	105,782,148	95,680,618	95,908,794
<u>(105,230,482)</u>	<u>(99,979,197)</u>	<u>(39,290,483)</u>	<u>(39,396,331)</u>	<u>(38,593,981)</u>	<u>26,955,184</u>
<u>\$179,340,232</u>	<u>\$185,138,337</u>	<u>\$234,371,298</u>	<u>\$230,390,942</u>	<u>\$220,732,293</u>	<u>\$278,971,670</u>

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

	2022	2021	2020	2019
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$8,377,326	\$8,120,621	\$7,630,577	\$7,548,045
Judicial	6,074,964	6,613,552	6,359,879	6,663,365
Public Safety	4,155,836	4,263,954	5,731,373	3,472,746
Public Works	145,192	154,867	115,557	136,331
Health	4,687,809	4,060,137	3,973,503	4,422,467
Human Services	2,189,944	1,980,262	2,014,160	2,101,431
Total Charges for Services and Assessments	25,631,071	25,193,393	25,825,049	24,344,385
Operating Grants and Contributions	80,698,660	95,701,660	78,834,843	73,827,047
Capital Grants	9,846,421	11,124,293	5,578,035	7,207,788
<i>Total Governmental Activities Program Revenue</i>	<u>116,176,152</u>	<u>132,019,346</u>	<u>110,237,927</u>	<u>105,379,220</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	965,606	936,630	904,259	883,791
Mahoning County Sewer	37,853,385	33,987,221	32,257,694	28,275,395
Total Charges for Services and Assessments	38,818,991	34,923,851	33,161,953	29,159,186
Capital Grants and Contributions	640,591	129,782	8,863	703,310
<i>Total Business-Type Activities Program Revenue</i>	<u>39,459,582</u>	<u>35,053,633</u>	<u>33,170,816</u>	<u>29,862,496</u>
<i>Total Primary Government Program Revenues</i>	<u>\$155,635,734</u>	<u>\$167,072,979</u>	<u>\$143,408,743</u>	<u>\$135,241,716</u>

2018	2017	2016	2015	2014	2013
\$7,004,603	\$6,957,096	\$7,142,290	\$7,177,799	\$6,738,883	\$6,767,123
7,279,352	7,411,969	7,398,544	7,021,990	5,568,575	5,662,224
3,442,226	2,786,469	2,878,129	3,925,795	5,852,721	5,870,710
134,257	148,291	204,052	201,515	402,778	213,278
4,260,875	3,903,409	4,034,424	4,425,387	4,798,664	4,498,260
2,009,219	1,938,733	2,031,879	1,894,829	1,884,021	1,883,573
24,130,532	23,145,967	23,689,318	24,647,315	25,245,642	24,895,168
62,552,851	68,592,436	65,366,347	65,156,016	62,141,088	61,410,982
2,053,371	4,275,718	2,639,816	4,985,488	4,177,023	2,505,708
88,736,754	96,014,121	91,695,481	94,788,819	91,563,753	88,811,858
842,419	838,288	790,407	681,419	628,692	525,149
27,539,325	26,191,896	24,896,477	23,576,438	22,819,113	20,608,295
28,381,744	27,030,184	25,686,884	24,257,857	23,447,805	21,133,444
422,706	843,234	1,006,059	1,326,036	816,222	933,776
28,804,450	27,873,418	26,692,943	25,583,893	24,264,027	22,067,220
\$117,541,204	\$123,887,539	\$118,388,424	\$120,372,712	\$115,827,780	\$110,879,078

(continued)

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

	2022	2021	2020	2019
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$40,465,861	\$36,628,371	\$40,457,275	\$29,135,521
Judicial	19,401,175	14,664,926	24,664,700	27,394,088
Public Safety	31,737,861	17,700,451	39,983,325	42,481,165
Public Works	12,084,062	11,205,239	16,348,618	14,894,599
Health	36,386,158	33,211,519	38,709,716	41,465,227
Human Services	41,957,042	31,350,477	48,978,217	52,169,987
Interest	1,249,577	1,067,370	1,388,119	1,422,493
<i>Total Governmental Activities Expenses</i>	<u>183,281,736</u>	<u>145,828,353</u>	<u>210,529,970</u>	<u>208,963,080</u>
Business-Type Activities:				
Mahoning County Water	1,807,694	1,913,414	2,057,402	1,686,037
Mahoning County Sewer	29,990,807	24,479,964	29,550,719	28,921,978
<i>Total Business-Type Activities Expenses</i>	<u>31,798,501</u>	<u>26,393,378</u>	<u>31,608,121</u>	<u>30,608,015</u>
<i>Total Primary Government Program Expenses</i>	<u>215,080,237</u>	<u>172,221,731</u>	<u>242,138,091</u>	<u>239,571,095</u>
Net (Expense)/Revenue				
Governmental Activities	(67,105,584)	(13,809,007)	(100,292,043)	(103,583,860)
Business-Type Activities	7,661,081	8,660,255	1,562,695	(745,519)
<i>Total Primary Government Net Expense</i>	<u>(\$59,444,503)</u>	<u>(\$5,148,752)</u>	<u>(\$98,729,348)</u>	<u>(\$104,329,379)</u>

2018	2017	2016	2015	2014	2013
\$26,663,721	\$26,144,160	\$23,990,469	\$23,050,539	\$28,900,811	\$27,035,225
26,180,753	25,867,202	24,310,698	23,075,087	22,249,706	20,946,103
37,253,625	38,448,697	34,381,681	31,088,021	25,656,854	23,793,549
14,824,344	13,985,860	15,480,125	14,205,410	14,147,583	12,640,556
39,762,049	39,310,148	38,370,842	37,031,027	37,970,439	36,155,871
45,823,401	45,416,756	41,123,931	39,850,859	39,560,161	37,781,584
1,502,582	1,462,654	1,423,096	1,899,467	1,892,225	2,166,770
192,010,475	190,635,477	179,080,842	170,200,410	170,377,779	160,519,658
1,718,843	1,484,665	1,496,075	1,621,113	1,334,615	1,276,542
28,182,735	27,230,508	25,717,354	24,440,240	21,567,811	20,561,245
29,901,578	28,715,173	27,213,429	26,061,353	22,902,426	21,837,787
221,912,053	219,350,650	206,294,271	196,261,763	193,280,205	182,357,445
(103,273,721)	(94,621,356)	(87,385,361)	(75,411,591)	(78,814,026)	(71,707,800)
(1,097,128)	(841,755)	(520,486)	(477,460)	1,361,601	229,433
(\$104,370,849)	(\$95,463,111)	(\$87,905,847)	(\$75,889,051)	(\$77,452,425)	(\$71,478,367)

(continued)

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

	2022	2021	2020	2019
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,945,586	\$5,329,431	\$4,924,768	\$5,233,001
General Obligation Bond Retirement	2,634,017	3,105,967	2,762,175	2,171,572
Children Services Board	9,866,952	9,691,249	9,515,847	9,423,855
Board of Developmental Disabilities	16,120,999	15,795,499	15,462,186	15,105,659
Board of Mental Health	5,212,421	5,952,469	5,937,970	4,100,806
Senior Citizens	4,211,637	4,136,265	4,061,954	3,975,865
Self-funded Hospitalization	275,122	269,494	271,992	270,111
Sales Tax Levied for:				
General Purposes	20,376,110	19,404,067	16,483,603	15,686,795
Criminal and Administrative Justice	32,561,041	31,264,093	27,010,814	26,305,823
General Obligation Bond Retirement	380,849	433,430	848,310	1,185,993
Roads and Bridges	8,331,840	0	0	0
Buildings and Equipment	958,946	1,015,225	685,890	680,985
Hotel/Lodging Taxes	2,074,699	1,843,415	1,130,432	1,574,142
Grants and Entitlements not Restricted				
to Specific Programs	8,157,088	7,498,946	5,979,415	5,791,701
Conveyance Taxes	3,739,627	3,608,654	2,798,926	2,562,586
Investment Earnings/Interest	(6,149,304)	(811,646)	2,564,039	3,356,999
Payment in Lieu of Taxes	867,539	1,177,669	523,836	795,661
Unrestricted Contributions	1,750	7,004	3,275	0
Gain on Sale of Capital Assets	0	0	0	0
Other	4,099,186	3,331,992	6,016,359	3,585,019
Transfers	224,000	224,000	(42,001)	846,028
<i>Total Governmental Activities</i>	<u>119,890,105</u>	<u>113,277,223</u>	<u>106,939,790</u>	<u>102,652,601</u>
Business-Type Activities:				
Investment Earnings/Interest	251,026	106,389	164,073	225,139
Gain on Sale of Capital Assets	0	0	87,476	8,550
Other	57,048	44,871	233,919	273,773
Transfers	(224,000)	(224,000)	42,001	(846,028)
<i>Total Business-Type Activities</i>	<u>84,074</u>	<u>(72,740)</u>	<u>527,469</u>	<u>(338,566)</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>119,974,179</u>	<u>113,204,483</u>	<u>107,467,259</u>	<u>102,314,035</u>
Change in Net Position				
Governmental Activities	52,784,521	99,468,216	6,647,747	(931,259)
Business-Type Activities	7,745,155	8,587,515	2,090,164	(1,084,085)
<i>Total Primary Government Change in Net Position</i>	<u>\$60,529,676</u>	<u>\$108,055,731</u>	<u>\$8,737,911</u>	<u>(\$2,015,344)</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.

2018	2017	2016	2015	2014	2013
\$4,877,357	\$4,512,373	\$3,662,630	\$1,986,258	\$3,017,749	\$5,297,879
2,339,418	2,514,570	4,048,256	3,792,671	3,975,496	1,515,889
8,138,126	8,126,958	8,599,799	8,490,515	4,952,827	4,869,189
14,616,935	14,466,928	15,237,989	14,223,631	13,898,401	13,691,556
3,665,774	3,631,508	3,822,813	3,567,489	3,482,494	3,429,022
3,800,912	4,553,599	0	0	0	0
266,105	271,910	0	0	0	0
15,081,000	15,468,357	17,001,113	34,186,420	33,297,009	30,438,298
25,277,996	25,836,588	26,525,325	5,484,247	0	0
1,105,022	1,264,255	433,141	1,758,561	840,000	1,400,000
0	35,125	0	0	0	0
668,567	491,502	274,184	0	0	0
1,716,294	1,463,522	0	0	0	0
6,529,551	7,444,594	5,612,066	5,751,011	6,622,413	6,783,824
2,448,831	2,329,412	1,902,728	1,940,022	1,782,152	1,853,653
1,664,451	863,839	457,598	977,013	436,809	180,089
702,957	629,585	609,135	0	0	0
0	0	0	0	0	0
0	82,550	30,377	0	0	0
3,282,115	2,926,900	3,394,278	3,085,506	4,259,245	3,655,919
212,000	(332,253)	273,200	212,000	212,000	302,000
96,393,411	96,581,822	91,884,632	85,455,344	76,776,595	73,417,318
206,384	69,813	74,087	50,311	39,351	76,827
0	717	0	0	0	9,150
2,184,949	97,994	200,684	254,045	471,945	249,015
(212,000)	332,253	(273,200)	(212,000)	(212,000)	(302,000)
2,179,333	500,777	1,571	92,356	299,296	32,992
98,572,744	97,082,599	91,886,203	85,547,700	77,075,891	73,450,310
(6,880,310)	1,960,466	4,499,271	10,043,753	(2,037,431)	1,709,518
1,082,205	(340,978)	(518,915)	(385,104)	1,660,897	262,425
(\$5,798,105)	\$1,619,488	\$3,980,356	\$9,658,649	(\$376,534)	\$1,971,943

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$1,914,375	\$1,651,020	\$1,419,624	\$1,234,808
Restricted	0	0	0	0
Committed	1,035,193	1,449,120	288,086	448,020
Assigned	1,567,336	1,045,267	2,336,187	3,509,538
Unassigned	<u>30,056,465</u>	<u>32,548,317</u>	<u>25,817,356</u>	<u>17,892,005</u>
Total General Fund	<u>34,573,369</u>	<u>36,693,724</u>	<u>29,861,253</u>	<u>23,084,371</u>
All Other Governmental Funds				
Restricted	144,278,694	127,055,952	112,914,635	100,086,309
Unassigned (Deficit)	<u>(3,540,548)</u>	<u>(3,612,990)</u>	<u>(5,064,053)</u>	<u>(3,955,221)</u>
Total All Other Governmental Funds	<u>140,738,146</u>	<u>123,442,962</u>	<u>107,850,582</u>	<u>96,131,088</u>
Total Governmental Funds	<u><u>\$175,311,515</u></u>	<u><u>\$160,136,686</u></u>	<u><u>\$137,711,835</u></u>	<u><u>\$119,215,459</u></u>

2018	2017	2016	2015	2014	2013
\$545,910	\$522,751	\$453,252	\$564,542	\$421,086	\$450,507
2,209,847	2,194,573	2,230,859	2,118,587	1,889,510	1,696,947
505,345	174,590	178,600	258,024	102,233	575,148
691,539	985,398	1,722,495	2,265,751	2,121,022	1,849,239
15,578,611	13,215,775	9,285,767	5,964,407	7,800,527	7,814,324
19,531,252	17,093,087	13,870,973	11,171,311	12,334,378	12,386,165
88,355,932	86,344,894	80,284,005	78,144,955	71,377,952	68,546,202
(5,412,753)	(6,205,544)	(6,624,474)	(1,502,064)	(3,282,688)	(4,150,097)
82,943,179	80,139,350	73,659,531	76,642,891	68,095,264	64,396,105
\$102,474,431	\$97,232,437	\$87,530,504	\$87,814,202	\$80,429,642	\$76,782,270

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

	2022	2021	2020	2019
Revenues				
Property Taxes	\$44,039,115	\$44,124,417	\$42,794,021	\$39,975,692
Payments in Lieu of Taxes	867,539	1,177,669	523,836	795,661
Permissive Sales Tax	61,049,340	51,722,139	44,872,765	43,645,948
Hotel/Lodging Taxes	2,074,699	1,843,415	1,130,432	1,574,142
Intergovernmental	102,901,542	103,361,222	93,830,921	82,951,686
Conveyance Taxes	3,739,627	3,608,654	2,798,926	2,562,586
Investment Earnings/Interest	(6,149,304)	(811,646)	2,564,039	3,356,999
Fees, Licenses and Permits	14,898,743	15,086,518	13,901,637	14,149,086
Fines, Forfeitures and Settlements	1,991,446	2,043,984	1,969,730	2,392,166
Lease Revenue	458,980	0	0	0
Rentals and Royalties	2,370,766	2,954,054	2,697,711	2,190,929
Charges for Services	5,618,817	4,805,210	6,949,901	5,316,639
Contributions and Donations	5,944	9,161	5,832	474,635
Special Assessments	292,033	293,816	290,739	285,592
Other	4,080,231	3,251,092	5,875,520	3,573,026
<i>Total Revenues</i>	<u>238,239,518</u>	<u>233,469,705</u>	<u>220,206,010</u>	<u>203,244,787</u>
Expenditures				
General Government:				
Legislative and Executive	42,746,294	41,406,462	38,372,154	25,406,927
Judicial	23,660,557	23,311,836	22,835,702	23,568,886
Public Safety	38,191,235	35,198,403	34,307,954	33,721,270
Public Works	10,371,417	9,469,064	10,901,673	9,365,132
Health	40,021,693	40,670,381	37,563,258	38,202,223
Human Services	48,493,913	45,504,592	46,045,587	46,165,114
Capital Outlay	14,858,526	11,445,454	12,466,683	10,404,401
Debt Service				
Principal Retirement	3,769,577	4,569,520	3,075,817	2,838,193
Interest	1,204,987	1,079,695	1,294,112	1,312,760
Issuance Costs	35,241	269,130	375,484	260,737
<i>Total Expenditures</i>	<u>223,353,440</u>	<u>212,924,537</u>	<u>207,238,424</u>	<u>191,245,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,886,078</u>	<u>20,545,168</u>	<u>12,967,586</u>	<u>11,999,144</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	64,751	54,850	40,225	50,368
Financed Purchases Issued	0	0	1,761,714	0
OPWC Loans Issued	0	0	0	0
General Obligation Bonds Issued	0	3,800,000	9,225,000	3,455,000
Payment to Refunded Bond Escrow Agent	0	(2,331,463)	(5,681,877)	0
Premium on Bonds Issued	0	132,296	225,729	390,488
Transfers In	7,793,769	7,869,103	4,455,028	5,926,231
Transfers Out	(7,569,769)	(7,645,103)	(4,497,029)	(5,080,203)
<i>Total Other Financing Sources (Uses)</i>	<u>288,751</u>	<u>1,879,683</u>	<u>5,528,790</u>	<u>4,741,884</u>
Net Change in Fund Balances	<u>\$15,174,829</u>	<u>\$22,424,851</u>	<u>\$18,496,376</u>	<u>\$16,741,028</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.41%	2.81%	2.26%	2.31%

2018	2017	2016	2015	2014	2013
\$38,407,141	\$39,027,923	\$33,697,139	\$33,166,681	\$29,496,715	\$29,316,661
702,957	646,976	609,135	0	0	0
42,142,629	43,419,456	44,234,168	40,445,450	33,971,827	31,772,187
1,716,294	1,482,288	0	0	0	0
73,152,094	79,198,342	71,217,912	76,354,344	73,380,200	69,841,703
2,448,831	2,329,412	1,902,728	1,940,022	1,782,152	1,853,653
1,664,451	863,864	457,598	977,013	436,809	180,089
13,991,770	13,894,145	13,887,195	14,434,632	14,740,318	14,724,268
2,424,474	2,592,754	2,709,026	2,792,235	2,813,224	2,875,748
0	0	0	0	0	0
2,000,211	1,950,539	2,008,922	2,064,740	2,441,270	2,066,661
5,452,104	4,402,538	4,789,104	5,057,653	4,950,697	4,939,168
6,872	8,016	16,785	105,734	2,000	4,606
284,806	300,318	305,629	286,359	299,096	284,995
3,157,346	2,893,937	3,233,763	3,085,506	4,447,587	3,467,577
<u>187,551,980</u>	<u>193,010,508</u>	<u>179,069,104</u>	<u>180,710,369</u>	<u>168,761,895</u>	<u>161,327,316</u>
24,222,624	24,011,822	22,035,892	21,169,999	25,600,909	25,721,975
24,166,441	23,734,147	23,047,092	22,422,241	21,116,351	20,514,682
32,490,961	32,087,263	29,828,685	29,323,034	23,457,577	22,062,581
9,312,269	9,007,406	8,901,666	9,687,423	10,078,380	10,019,137
38,329,134	37,720,470	37,672,105	36,399,668	36,637,137	35,442,806
42,620,507	41,880,979	39,872,275	38,475,214	37,552,748	36,814,061
7,050,249	11,786,587	11,057,992	11,964,135	10,209,144	6,402,106
2,831,699	3,538,228	3,589,223	3,683,687	3,899,711	3,627,081
1,431,719	1,369,410	1,386,753	1,771,312	1,755,245	1,892,639
76,388	358,205	466,109	30,018	161,342	307,093
<u>182,531,991</u>	<u>185,494,517</u>	<u>177,857,792</u>	<u>174,926,731</u>	<u>170,468,544</u>	<u>162,804,161</u>
<u>5,019,989</u>	<u>7,515,991</u>	<u>1,211,312</u>	<u>5,783,638</u>	<u>(1,706,649)</u>	<u>(1,476,845)</u>
10,005	607,718	30,377	47,770	0	17,625
0	0	0	0	0	0
0	0	280,673	1,341,152	0	0
0	6,975,000	9,305,000	0	5,020,000	6,021,146
0	(6,202,468)	(11,590,477)	0	0	(5,934,092)
0	593,692	206,217	0	122,021	72,161
4,280,446	5,799,130	4,318,660	25,616,008	6,276,483	4,639,110
(4,068,446)	(5,587,130)	(4,045,460)	(25,404,008)	(6,064,483)	(4,758,311)
<u>222,005</u>	<u>2,185,942</u>	<u>(1,495,010)</u>	<u>1,600,922</u>	<u>5,354,021</u>	<u>57,639</u>
<u>\$5,241,994</u>	<u>\$9,701,933</u>	<u>(\$283,698)</u>	<u>\$7,384,560</u>	<u>\$3,647,372</u>	<u>(\$1,419,206)</u>
2.43%	2.84%	2.95%	3.36%	3.57%	3.60%

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

	2022	2021	2020	2019
Sales Tax Payments	\$12,757,198	\$10,309,627	\$8,641,418	\$9,087,210
Direct Pay Tax Return Payments	229,946	321,495	288,026	633,025
Seller's Use Tax Return Payments	10,898,433	9,524,533	8,153,035	6,044,215
Consumer's Use Tax Return Payments	942,649	753,044	691,157	805,325
Motor Vehicle Tax Payments	8,831,419	7,279,729	6,062,541	5,764,712
Watercraft and Outboard Motors	93,152	88,499	88,025	59,103
Department of Liquor Control	392,686	367,227	337,518	247,649
Sales/Use Tax Voluntary Payments	32,078	17,884	38,236	73,271
Sales/Use Tax Assessment Payments	294,305	318,694	210,563	248,823
Managed Audit Sales/Use Tax Payments	154,353	120,102	51,816	120,699
Sales Tax on Motor Vehicle Fuel Refunds	31,552	7,725	13,468	19,252
Certified Assessment Payments	307,171	262,262	237,434	203,349
Statewide Master Numbers	19,006,879	16,598,843	15,229,004	15,662,481
Streamlined Sales Tax Payments	1,685,287	1,351,710	978,818	458,967
Non-Resident Motor Vehicle Tax Payments	89,063	87,884	56,303	43,124
Non-Resident Watercraft Tax Payments	0	0	0	0
Transient Sales	3,267,087	3,501,093	3,437,518	3,905,301
Use Tax Amnesty Payments	613	0	1	5,065
Administrative Rotary Fund Fee	(589,293)	(508,568)	(444,472)	(432,720)
Sales/Use Tax Refunds Approved	<u>(84,595)</u>	<u>(53,554)</u>	<u>(67,725)</u>	<u>(109,553)</u>
Total	<u>\$58,339,982</u>	<u>\$50,348,230</u>	<u>\$44,002,685</u>	<u>\$42,839,298</u>
Sales Tax Rate	1.50%	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.

(3) Sales tax increased 0.25% effective April 1, 2022.

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.

2018	2017	2016	2015
\$8,850,205	\$8,466,442	\$8,551,227	\$7,471,321
552,960	4,105,317	4,902,703	3,958,955
5,424,257	5,030,056	4,826,255	3,973,784
818,169	692,927	707,870	648,457
5,589,621	5,139,166	4,851,579	4,655,453
54,323	48,274	46,809	37,838
226,486	209,791	207,812	175,721
78,897	66,847	80,045	27,835
171,511	242,415	157,992	237,887
5,560	41,043	78,548	275,044
15,419	12,423	15,337	16,461
286,575	223,166	203,471	186,387
15,806,913	15,503,494	15,512,763	13,912,134
65,312	63,889	26,021	32,779
31,245	33,403	34,354	31,859
0	41	318	792
3,965,220	4,108,613	3,813,702	3,557,906
5,296	135	977	1,197
(418,791)	(439,204)	(439,500)	(391,463)
(68,899)	(67,045)	(67,761)	(55,537)
<u>\$41,460,279</u>	<u>\$43,481,191</u>	<u>\$43,510,523</u>	<u>\$38,754,809</u>
1.25%	1.25%	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
2022	\$3,410,534,270	\$980,633,260	\$12,546,192,943	\$361,064,470	\$410,300,534
2021	3,392,600,290	960,474,340	12,437,356,086	335,523,380	381,276,568
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

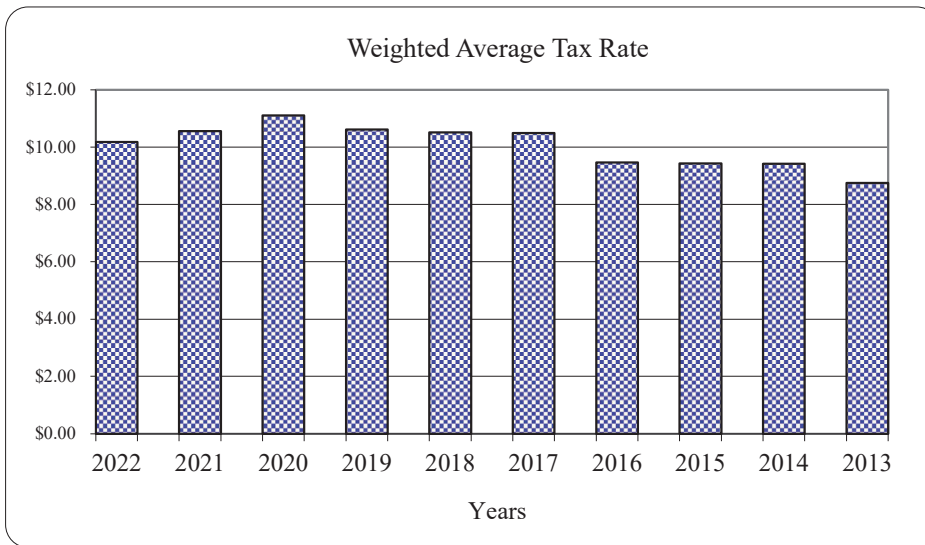
Real property is reappraised every six years with a State mandated update of the current market value in the the third year following each reappraisal.

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	
\$4,752,232,000	\$12,956,493,477	36.7%	\$10.16861
4,688,598,010	12,818,632,654	36.6	10.55231
4,247,525,940	11,598,672,703	36.6	11.10556
4,221,394,560	11,548,467,538	36.6	10.60517
4,186,310,990	11,480,048,555	36.5	10.51807
4,108,549,590	11,292,225,868	36.4	10.48340
4,094,166,420	11,281,167,281	36.3	9.45938
4,005,403,140	11,057,203,064	36.2	9.43633
3,961,069,810	10,982,370,423	36.1	9.42801
3,942,280,100	10,963,889,532	36.0	8.74765



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

	2022	2021	2020	2019	2018
Unvoted Millage					
Operating	\$1.26000	\$1.26000	\$1.31000	\$1.44000	\$1.35000
Debt Service	0.84000	0.84000	0.79000	0.66000	0.75000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.00000	0.16947	0.19102	0.19108	0.19103
Commercial/Industrial and Public Utility Real	0.00000	0.28236	0.28173	0.28180	0.28048
General Business and Public Utility Personal	0.00000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.69831	0.69870	0.78755	0.78782	0.78762
Commercial/Industrial and Public Utility Real	0.81469	0.81623	0.81440	0.81461	0.81079
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.44319	0.44344	0.49983	0.50000	0.29019
Commercial/Industrial and Public Utility Real	0.49906	0.50000	0.49987	0.50000	0.33663
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03387	0.03389	0.03820	0.03822	0.03821
Commercial/Industrial and Public Utility Real	0.05637	0.05647	0.05635	0.05636	0.56095
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.60377	1.60466	1.80871	1.80933	1.80887
Commercial/Industrial and Public Utility Real	1.84651	1.85000	1.84952	1.85000	1.84310
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	2.46463	2.46600	2.77958	2.78053	2.77982
Commercial/Industrial and Public Utility Real	2.87538	2.88082	2.87435	2.87509	2.86161
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	1.06109	1.39431	1.19668	1.19709	1.19679
Commercial/Industrial and Public Utility Real	1.39168	1.06168	1.39118	1.39154	1.38501
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	0.87496	0.87544	0.98676	0.98710	0.98685
Commercial/Industrial and Public Utility Real	0.99811	1.00000	0.99974	1.00000	0.99627
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
2019 Mental Health					
Residential/Agricultural Real	0.44319	0.44344	0.49983	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.49906	0.50000	0.49987	0.00000	0.00000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.00000	0.00000

2017	2016	2015	2014	2013
\$1.25000	\$1.00000	\$1.00000	\$1.00000	\$1.55000
0.85000	1.10000	1.10000	1.10000	0.55000
0.19358	0.19349	0.19330	0.19330	0.19520
0.28153	0.27803	0.27597	0.27597	0.27229
0.50000	0.50000	0.50000	0.50000	0.50000
0.79811	0.79773	0.79696	0.79696	0.80480
0.81382	0.80372	0.79776	0.79776	0.78712
0.85000	0.85000	0.85000	0.85000	0.85000
0.29405	0.29391	0.29363	0.29363	0.29652
0.33789	0.33370	0.33122	0.33122	0.32681
0.50000	0.50000	0.50000	0.50000	0.50000
0.03872	0.03870	0.03866	0.03866	0.03904
0.05631	0.05561	0.05519	0.05519	0.05446
0.10000	0.10000	0.10000	0.10000	0.10000
1.83297	1.83209	1.83032	1.83032	0.33184
1.85000	1.85000	1.85000	1.85000	0.46289
1.85000	1.85000	1.85000	1.85000	0.85000
2.81687	2.81551	2.81279	2.81279	2.84046
2.87232	2.83666	2.81561	2.81561	2.77808
3.00000	3.00000	3.00000	3.00000	3.00000
1.21274	1.21215	1.21098	1.21098	1.22289
1.39020	1.37294	1.36275	1.36275	1.34459
2.00000	2.00000	2.00000	2.00000	2.00000
0.00000	0.00000	0.00000	0.00000	0.72790
0.00000	0.00000	0.00000	0.00000	0.79568
0.00000	0.00000	0.00000	0.00000	1.00000
1.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000

(continued)

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

	2022	2021	2020	2019	2018
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$7.62302	\$8.13	\$8.78816	\$8.29117	\$8.07937
Commercial/Industrial and Public Utility Real	8.98084	8.94757	9.26701	8.76940	9.07485
General Business and Public Utility Personal	9.80000	10.30000	10.30000	9.80000	9.80000
Total Millage by type of Property					
Residential/Agricultural Real	\$9.72302	\$10.22936	\$10.88816	\$10.39117	\$10.17937
Commercial/Industrial and Public Utility Real	11.08084	11.04757	11.36701	10.86940	11.17485
General Business and Public Utility Personal	11.90000	12.40000	12.40000	11.90000	11.90000
Total Weighted Average Tax Rate	\$10.16861	\$10.55231	\$11.10556	\$10.60517	\$10.51807
Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$5.58019	\$5.97515	\$5.98056	\$5.97910	\$3.30000
Commercial/Industrial and Public Utility Real	5.76277	5.99047	5.93661	5.84616	3.30000
General Business and Public Utility Personal	6.30000	6.30000	6.30000	6.30000	3.30000
Campbell					
Residential/Agricultural Real	11.52542	11.51959	12.70000	12.70000	12.70000
Commercial/Industrial and Public Utility Real	12.67504	12.69688	12.70000	12.70000	12.70000
General Business and Public Utility Personal	12.70000	12.70000	12.70000	12.70000	12.70000
Canfield					
Residential/Agricultural Real	6.22472	6.22255	6.22255	6.65840	6.65774
Commercial/Industrial and Public Utility Real	6.78015	6.81641	6.81641	6.85290	6.84529
General Business and Public Utility Personal	6.90000	6.90000	6.90000	6.90000	6.90000
Columbiana					
Residential/Agricultural Real	6.28362	6.29814	6.38877	5.63704	6.80000
Commercial/Industrial and Public Utility Real	6.44393	6.43572	6.42462	5.26880	6.41503
General Business and Public Utility Personal	6.80000	6.80000	6.80000	5.65000	6.80000
Salem					
Residential/Agricultural Real	4.32708	4.32708	4.32716	4.49929	4.49648
Commercial/Industrial and Public Utility Real	4.72350	7.72549	4.71944	4.71743	4.70059
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000	4.90000
Struthers					
Residential/Agricultural Real	8.61421	8.61380	9.00000	7.00000	7.00000
Commercial/Industrial and Public Utility Real	9.00000	9.00000	8.99729	6.99768	7.00000
General Business and Public Utility Personal	9.00000	9.00000	9.00000	7.00000	7.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2017	2016	2015	2014	2013
\$8.18704	\$7.18358	\$7.17664	\$7.17664	\$6.45865
8.60207	7.53066	7.48850	7.48850	6.82192
9.80000	8.80000	8.80000	8.80000	8.80000
\$10.28704	\$9.28358	\$9.27664	\$9.27664	\$8.55865
10.70207	9.63066	9.58850	9.58850	8.92192
11.90000	10.90000	10.90000	10.90000	10.90000
\$10.48340	\$9.45938	\$9.43633	\$9.42801	\$8.74765
\$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	12.70000	12.70000
12.70000	12.70000	12.70000	12.70000	12.70000
12.70000	12.70000	12.70000	12.70000	12.70000
6.90000	3.00000	3.00000	3.00000	3.00000
6.90000	3.00000	3.00000	3.00000	3.00000
6.90000	3.00000	3.00000	3.00000	3.00000
6.79133	5.65000	6.79937	6.79937	6.80000
6.43148	6.64753	6.62728	6.62728	6.61637
6.80000	6.80000	6.80000	6.80000	6.80000
4.19339	4.24240	4.24054	4.24054	4.18781
4.39927	4.43242	4.38808	4.38808	4.25900
4.60000	4.60000	4.60000	4.60000	4.60000
7.00000	7.00000	7.00000	7.00000	4.00000
7.00000	6.99651	6.99801	6.99801	4.00000
7.00000	7.00000	7.00000	7.00000	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

	2022	2021	2020	2019	2018
Villages					
Beloit					
Residential/Agricultural Real	\$19.04880	\$19.04983	\$22.71051	\$22.69417	\$22.68336
Commercial/Industrial and Public Utility Real	22.67113	22.61328	22.60643	22.59783	22.58943
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
Craig Beach					
Residential/Agricultural Real	8.33072	8.32793	9.56119	9.53481	9.51573
Commercial/Industrial and Public Utility Real	10.55529	10.55553	10.73798	10.73691	10.73753
General Business and Public Utility Personal	11.20000	11.20000	11.20000	11.20000	11.20000
Lowellville					
Residential/Agricultural Real	4.76763	4.77092	4.99588	4.99584	4.99259
Commercial/Industrial and Public Utility Real	5.67535	5.67399	5.67397	5.67570	5.67185
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	15.06409	15.08415	16.63338	16.64513	16.64512
Commercial/Industrial and Public Utility Real	16.79451	16.79514	16.79669	16.79696	16.79696
General Business and Public Utility Personal	17.40000	17.40000	17.40000	17.40000	17.40000
Poland					
Residential/Agricultural Real	9.29860	9.29805	10.26148	10.25983	10.00614
Commercial/Industrial and Public Utility Real	10.71676	10.71676	10.70749	10.70749	10.45749
General Business and Public Utility Personal	10.85000	10.85000	10.85000	10.85000	10.60000
Sebring					
Residential/Agricultural Real	6.85258	6.85186	7.31727	7.31521	7.31452
Commercial/Industrial and Public Utility Real	7.80916	7.80928	7.80877	7.80971	7.74602
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	11.42105	11.40552	11.72765	12.24851	12.23513
Commercial/Industrial and Public Utility Real	14.76287	14.76626	14.85752	14.80619	14.84037
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	15.63134	15.62918	17.38528	17.38314	15.86243
Commercial/Industrial and Public Utility Real	17.76589	17.85282	17.71931	17.72999	16.27747
General Business and Public Utility Personal	20.30000	20.30000	20.30000	20.30000	19.50000
Beaver					
Residential/Agricultural Real	14.77871	14.78395	13.59970	13.62288	12.62462
Commercial/Industrial and Public Utility Real	17.21662	17.21685	14.31937	14.58086	13.48151
General Business and Public Utility Personal	22.20000	22.20000	19.30000	19.30000	18.30000
Berlin					
Residential/Agricultural Real	6.96367	6.96500	7.67815	7.69064	7.69021
Commercial/Industrial and Public Utility Real	8.06795	8.06914	8.05463	8.01142	7.97282
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	8.60000

2017	2016	2015	2014	2013
\$22.61436	\$22.61856	\$22.61580	\$22.61580	\$22.77551
22.94143	22.80204	22.80204	22.80204	22.79856
23.50000	23.50000	23.50000	23.50000	23.50000
6.95139	6.94982	6.93776	6.93776	6.90087
7.91964	7.91964	7.87881	7.87881	7.06173
8.20000	8.20000	8.20000	8.20000	8.20000
4.99425	4.99289	4.99044	4.99044	4.98747
5.65735	5.68693	5.87803	5.87803	5.86507
8.00000	8.00000	8.00000	8.00000	8.00000
17.37131	15.36855	15.36751	15.36751	15.36598
16.89993	14.89993	14.89993	14.89993	15.18568
17.40000	15.40000	15.40000	15.40000	15.40000
10.41199	8.40662	8.40380	8.40380	8.38569
10.37956	8.37956	8.37901	8.37901	8.17840
10.60000	8.60000	8.60000	8.60000	8.60000
7.25270	7.23821	7.23830	7.23830	7.23507
7.95885	7.95885	7.95517	7.95517	7.95670
8.40000	8.40000	8.40000	8.40000	8.40000
12.09475	12.03183	12.03419	12.03419	11.86985
14.65519	14.66894	14.39651	14.39651	14.39533
19.70000	19.70000	19.70000	19.70000	19.70000
16.03531	15.53777	15.53192	15.53192	15.52630
16.63777	16.05116	16.00987	16.00987	15.98184
19.50000	19.00000	19.00000	19.00000	19.00000
13.00773	13.01770	13.02221	13.02221	13.32219
13.78732	14.04430	14.03781	14.03781	13.88960
18.30000	18.30000	18.30000	18.30000	18.30000
5.07058	5.06896	6.95335	6.95335	7.19989
5.25211	5.25586	7.08808	7.08808	7.08961
5.80000	5.80000	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

	2022	2021	2020	2019	2018
Boardman					
Residential/Agricultural Real	\$15.17798	\$15.17431	\$16.92772	\$16.92229	\$15.21011
Commercial/Industrial and Public Utility Real	17.04447	17.03583	17.03084	17.03969	15.34225
General Business and Public Utility Personal	20.80000	20.80000	20.80000	20.80000	21.10000
Canfield					
Residential/Agricultural Real	2.69138	2.69157	2.69605	2.69612	2.69625
Commercial/Industrial and Public Utility Real	2.71687	2.71784	2.71776	2.71775	2.71710
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	21.87669	16.37766	16.68536	16.68180	14.66773
Commercial/Industrial and Public Utility Real	24.36396	18.86825	18.85246	18.60485	16.36675
General Business and Public Utility Personal	28.50000	23.00000	23.00000	23.00000	21.00000
Ellsworth					
Residential/Agricultural Real	3.66054	3.66125	3.91958	3.92086	3.92441
Commercial/Industrial and Public Utility Real	4.24412	4.24457	4.22815	4.22088	4.19463
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.60697	1.61008	1.62874	1.74763	1.74953
Commercial/Industrial and Public Utility Real	1.82960	1.82911	1.81983	1.81128	1.81103
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	9.22868	9.23865	10.17383	10.17583	10.16698
Commercial/Industrial and Public Utility Real	10.96343	11.00000	11.00000	11.00000	11.00000
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.47144	9.48685	8.99849	9.00555	9.00254
Commercial/Industrial and Public Utility Real	11.09580	11.10084	9.53271	9.52070	9.50977
General Business and Public Utility Personal	11.20000	11.20000	9.70000	9.70000	9.70000
Jackson					
Residential/Agricultural Real	10.22727	10.22474	11.28493	11.28676	8.38896
Commercial/Industrial and Public Utility Real	11.56865	11.56298	11.56527	11.58958	8.60224
General Business and Public Utility Personal	11.85000	11.85000	11.85000	11.85000	8.95000
Milton					
Residential/Agricultural Real	9.89028	7.91036	8.34402	8.34521	8.33978
Commercial/Industrial and Public Utility Real	11.01544	9.02268	9.04262	9.02917	9.01632
General Business and Public Utility Personal	11.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
Poland					
Residential/Agricultural Real	6.41281	6.41243	6.87746	6.88040	4.84927
Commercial/Industrial and Public Utility Real	8.10475	8.10611	8.09164	8.06619	6.04699
General Business and Public Utility Personal	11.03000	11.03000	11.03000	11.03000	9.00000

2017	2016	2015	2014	2013
\$15.38457	\$15.37632	\$15.36765	\$15.36765	\$15.35450
15.31763	15.17293	15.06303	15.06303	14.87157
21.10000	21.10000	21.10000	21.10000	21.10000
2.70032	2.70043	2.70048	2.70048	2.70077
2.71796	2.71850	2.71827	2.71827	2.71749
2.75000	2.75000	2.75000	2.75000	2.75000
14.30604	14.28609	14.24837	14.24837	14.62025
16.20796	16.20995	14.91555	14.91555	15.12503
21.00000	21.00000	21.00000	21.00000	21.00000
3.97109	3.97153	3.97790	3.97790	4.06299
4.32297	4.24983	4.24983	4.24983	4.24973
4.70000	4.70000	4.70000	4.70000	4.70000
1.74750	1.77437	1.77399	1.77399	1.76591
1.81356	1.86839	1.86070	1.86070	1.85837
2.00000	2.00000	2.00000	2.00000	2.00000
10.18061	10.18170	10.17677	10.17677	10.86401
11.00000	11.00000	11.00000	11.00000	10.99960
11.00000	11.00000	11.00000	11.00000	11.00000
9.01268	8.14717	8.66216	8.66216	9.08631
9.62549	9.10586	9.76402	9.76402	9.68379
9.70000	9.70000	10.40000	10.40000	10.40000
8.59007	8.59215	8.58033	8.58033	8.93656
8.95000	8.84286	8.81804	8.81804	8.76500
8.95000	8.95000	8.95000	8.95000	8.95000
8.69103	8.68698	8.69018	8.69018	8.81262
9.02800	9.00620	8.82702	8.82702	8.72277
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
5.02407	5.02614	5.02673	5.02673	5.04083
5.84718	5.69776	5.72287	5.72287	5.74462
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

	2022	2021	2020	2019	2018
Smith					
Residential/Agricultural Real	\$6.57250	\$6.57421	\$7.02054	\$7.02035	\$7.03047
Commercial/Industrial and Public Utility Real	10.63599	10.57369	10.48860	10.44623	10.37735
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	9.70502	9.71123	9.82420	9.84542	9.84056
Commercial/Industrial and Public Utility Real	10.98763	10.98769	10.65461	10.62644	10.62405
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.82863	0.82842	0.92959	0.92920	0.92852
Commercial/Industrial and Public Utility Real	0.94947	0.94908	0.94886	0.94880	0.94798
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	4.13142	4.14199	4.63132	4.63604	4.64356
Commercial/Industrial and Public Utility Real	4.86846	4.93094	4.94232	4.94224	4.90864
General Business and Public Utility Personal	5.92000	5.92000	5.92000	5.92000	5.92000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.65644	1.65736	1.86811	1.86875	1.86827
Commercial/Industrial and Public Utility Real	1.92683	1.93048	1.92664	1.92714	1.91834
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Western Reserve Joint Fire District					
Residential/Agricultural Real	3.07763	3.07737	3.83188	3.83373	2.57605
Commercial/Industrial and Public Utility Real	3.65997	3.66049	4.20914	4.20303	2.98362
General Business and Public Utility Personal	4.00000	4.00000	4.80000	4.80000	3.80000
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.00000	1.99999	2.01180	2.01782	2.01795
Commercial/Industrial and Public Utility Real	2.05913	2.06272	2.05709	2.05844	2.04749
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	30.39685	31.98431	31.68845	31.88972	34.94362
Commercial/Industrial and Public Utility Real	36.25432	39.59995	38.39604	37.92644	41.15080
General Business and Public Utility Personal	58.70000	60.10000	59.80000	60.00000	61.10000
Austintown Local					
Residential/Agricultural Real	32.02640	32.12333	34.92144	35.01755	35.10441
Commercial/Industrial and Public Utility Real	38.90560	39.15480	39.07443	39.19330	39.09026
General Business and Public Utility Personal	59.90000	60.00000	60.20000	60.30000	60.40000

2017	2016	2015	2014	2013
\$6.74862	\$6.74689	\$6.75121	\$6.75121	\$7.14024
10.39618	10.23122	9.74033	9.74033	9.79321
12.80000	12.80000	12.80000	12.80000	12.80000
10.18779	10.64298	10.18834	10.18834	10.44574
10.66531	10.66531	10.66060	10.66060	10.92582
14.40000	14.40000	14.40000	14.40000	14.40000
0.93994	0.93965	0.93934	0.93934	0.93887
0.94708	0.93893	0.93163	0.93163	0.91890
1.00000	1.00000	1.00000	1.00000	1.00000
5.01360	5.01915	5.02036	5.02036	3.78254
4.97414	4.99463	4.97593	4.97593	3.68377
5.92000	5.92000	5.92000	5.92000	4.67000
1.89317	1.64238	1.64079	1.64079	1.65693
1.92552	1.65472	1.64244	1.64244	1.62055
2.00000	1.75000	1.75000	1.75000	1.75000
2.73105	2.73220	2.73243	2.73243	2.74174
2.91131	2.86008	2.87188	2.87188	2.84693
3.80000	3.80000	3.80000	3.80000	3.80000
2.07319	2.07523	2.07406	2.07406	2.09933
2.06460	2.03773	2.02455	2.02455	2.00249
2.10000	2.10000	2.10000	2.10000	2.10000
35.29589	35.70856	37.49782	37.49782	37.37888
41.53349	41.92484	42.50173	42.50173	41.97546
61.20000	61.60000	62.20000	62.20000	62.10000
35.37949	35.28307	35.35340	35.35340	35.52582
39.75164	39.32058	39.29032	39.29032	39.42646
60.40000	60.30000	60.40000	60.40000	60.60000

(continued)

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

	2022	2021	2020	2019	2018
Boardman Local					
Residential/Agricultural Real	\$40.47237	\$40.67131	\$44.71007	\$44.70179	\$39.18082
Commercial/Industrial and Public Utility Real	44.87021	45.01023	45.99756	45.97435	40.42875
General Business and Public Utility Personal	62.45000	62.65000	63.65000	63.65000	58.15000
Campbell City					
Residential/Agricultural Real	38.50221	39.32841	44.65000	44.65000	47.35000
Commercial/Industrial and Public Utility Real	40.00127	40.94281	43.84890	43.65303	46.30259
General Business and Public Utility Personal	40.85000	41.75000	44.65000	44.65000	47.35000
Canfield Local					
Residential/Agricultural Real	31.37264	31.42589	34.72614	34.74697	34.78878
Commercial/Industrial and Public Utility Real	35.78173	36.36349	36.65308	36.71990	36.52318
General Business and Public Utility Personal	59.60000	59.60000	59.80000	59.80000	59.80000
Columbiana Local					
Residential/Agricultural Real	24.60001	24.60001	24.60001	24.78836	24.83822
Commercial/Industrial and Public Utility Real	24.74814	24.70566	24.70566	24.62166	24.60002
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	33.50000
Hubbard Local					
Residential/Agricultural Real	38.98407	39.23419	41.84824	41.68542	41.59008
Commercial/Industrial and Public Utility Real	45.38969	45.61233	47.65980	47.58524	47.39009
General Business and Public Utility Personal	60.85000	61.10000	63.00000	62.90000	62.85000
Jackson Milton Local					
Residential/Agricultural Real	31.04423	31.14461	31.69678	31.69152	32.47665
Commercial/Industrial and Public Utility Real	31.77852	31.86891	32.39009	32.42607	32.97968
General Business and Public Utility Personal	43.25000	43.35000	43.85000	43.85000	44.65000
Leetonia Local					
Residential/Agricultural Real	28.65000	29.66489	30.07672	32.83284	33.38299
Commercial/Industrial and Public Utility Real	28.65000	29.73926	30.14886	32.87836	33.42843
General Business and Public Utility Personal	28.65000	29.82000	30.23000	32.96000	33.51000
Lowellville Local					
Residential/Agricultural Real	23.93817	24.03847	26.29114	26.29479	26.77587
Commercial/Industrial and Public Utility Real	39.65094	39.73429	40.33406	40.35601	40.80825
General Business and Public Utility Personal	60.00000	60.10000	60.70000	60.70000	61.20000
Poland Local					
Residential/Agricultural Real	36.34266	36.44191	38.13815	38.24428	38.63826
Commercial/Industrial and Public Utility Real	37.74506	37.74120	39.28622	39.40348	39.65088
General Business and Public Utility Personal	49.20000	49.30000	50.90000	51.00000	51.40000
Sebring Local					
Residential/Agricultural Real	22.03974	24.72086	26.97095	26.85906	26.85510
Commercial/Industrial and Public Utility Real	36.78062	39.55239	39.74890	39.65539	39.23163
General Business and Public Utility Personal	54.70000	57.50000	57.70000	57.60000	54.60000
South Range Local					
Residential/Agricultural Real	33.39527	33.49587	35.15594	35.45720	36.25702
Commercial/Industrial and Public Utility Real	33.50637	33.62697	35.17948	35.88283	36.50237
General Business and Public Utility Personal	52.30000	52.40000	54.00000	54.30000	55.10000

2017	2016	2015	2014	2013
\$39.48217	\$39.46082	\$39.43751	\$39.43751	\$38.81204
40.24928	39.93429	39.70942	39.70942	38.78400
58.15000	58.15000	58.15000	58.15000	58.15000
42.65000	42.65000	42.17224	42.17224	41.61928
41.44905	41.32773	40.85438	40.85438	39.40966
42.65000	42.65000	42.20000	42.20000	41.70000
37.11952	37.14981	37.15771	37.15771	31.33631
36.98500	37.10457	36.99185	36.99185	30.83505
59.90000	59.90000	59.90000	59.90000	54.00000
24.97682	25.10257	25.08679	25.08679	24.85243
24.60002	24.74451	24.64437	24.64437	24.60001
33.50000	33.50000	33.50000	33.50000	33.50000
37.99944	38.24776	38.02917	38.02917	38.15477
43.00291	42.59818	42.32697	42.32697	42.32367
58.55000	58.80000	58.60000	58.60000	58.75000
32.81448	32.90364	32.79148	32.79148	33.20079
34.24444	33.42384	33.15638	33.15638	33.25867
44.95000	45.05000	44.95000	44.95000	45.35000
33.38198	33.78628	33.78603	33.78603	33.79027
33.42065	33.83299	33.82874	33.82874	33.82670
33.51000	33.91000	33.91000	33.91000	33.91000
27.14792	27.13718	27.03889	27.03889	27.27454
40.72064	41.08618	37.20251	37.20251	37.07300
61.60000	61.60000	61.50000	61.50000	61.50000
41.18251	41.38910	41.38925	41.38925	41.33681
41.56726	41.52951	41.49796	41.49796	40.94487
53.20000	53.40000	53.40000	53.40000	53.30000
26.44939	26.46744	28.06782	28.06782	28.05254
40.64666	40.74666	42.32122	42.32122	42.33030
57.60000	57.70000	59.30000	59.30000	59.30000
37.36627	37.56802	38.06657	38.06657	38.08951
38.08830	38.09110	38.61225	38.61225	38.20819
56.20000	56.40000	56.90000	56.90000	56.90000

(continued)

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

	2022	2021	2020	2019	2018
Springfield Local					
Residential/Agricultural Real	\$24.81720	\$24.91763	\$24.91763	\$25.26037	\$25.46040
Commercial/Industrial and Public Utility Real	24.94620	25.04632	25.04632	25.28673	25.48175
General Business and Public Utility Personal	35.40000	35.50000	35.50000	35.80000	36.00000
Struthers City					
Residential/Agricultural Real	35.77188	35.86358	39.88411	39.86599	39.95553
Commercial/Industrial and Public Utility Real	50.61476	50.71460	50.81937	50.82490	50.95745
General Business and Public Utility Personal	63.30000	63.40000	63.60000	63.60000	63.70000
Weathersfield Local					
Residential/Agricultural Real	33.42554	33.52594	35.87159	36.11907	36.14353
Commercial/Industrial and Public Utility Real	40.15612	40.29785	42.20985	43.33843	43.32511
General Business and Public Utility Personal	58.05000	58.15000	60.05000	60.35000	60.40000
West Branch Local					
Residential/Agricultural Real	22.42716	22.42833	22.64993	23.07389	23.29968
Commercial/Industrial and Public Utility Real	24.60264	24.55832	24.63726	24.67470	24.75771
General Business and Public Utility Personal	32.60000	32.60000	32.80000	33.10000	33.30000
Western Reserve Local					
Residential/Agricultural Real	35.53378	35.93423	38.21712	38.41914	39.01991
Commercial/Industrial and Public Utility Real	36.32610	36.73394	38.70985	38.79913	39.19183
General Business and Public Utility Personal	49.70000	50.10000	52.20000	52.40000	53.00000
Youngstown City					
Residential/Agricultural Real	52.25275	52.47966	58.79143	58.87182	60.45436
Commercial/Industrial and Public Utility Real	60.85530	61.22774	63.06112	63.03824	64.59043
General Business and Public Utility Personal	61.00000	61.25000	63.10000	63.20000	64.85000

(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

2017	2016	2015	2014	2013
\$25.48801	\$25.48723	\$25.48319	\$25.48319	\$23.00001
25.49384	25.49384	25.48419	25.48419	23.00001
36.00000	36.00000	36.00000	36.00000	33.50000
38.26224	38.22732	38.19371	38.19371	39.33846
50.44478	48.10241	48.12208	48.12208	49.04156
63.50000	63.50000	63.50000	63.50000	64.70000
38.45909	38.37868	38.60932	38.60932	39.42399
46.18603	46.07915	45.78075	45.78075	45.00236
62.00000	62.00000	62.25000	62.25000	63.05000
23.05909	23.06586	23.06453	23.06453	23.21725
24.22226	23.98728	23.82240	23.82240	23.43064
33.20000	33.20000	33.20000	33.20000	33.20000
39.26395	39.16026	38.96252	38.96252	38.93286
39.81758	39.32930	39.12521	39.12521	39.02541
53.20000	53.10000	52.90000	52.90000	52.80000
54.70094	54.59313	53.84281	53.84281	53.67222
62.55319	62.14280	61.11409	61.11409	60.01445
63.60000	63.60000	63.00000	63.00000	63.00000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2022	\$49,659,562	\$48,086,437	96.83 %	\$1,819,748	\$49,906,185
2021	50,039,186	48,533,501	96.99	1,970,214	50,503,715
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

(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
100.50 %	\$4,630,210	9.32 %
100.93	4,793,755	9.58
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

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
2022	\$0	\$0	0.00 %	\$1,329	\$1,329
2021	0	0	0.00	718	718
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

(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 %	\$1,450,680	0.00 %
0.00	1,499,709	0.00
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

Mahoning County, Ohio
Principal Real Property Taxpayers
 2022 and 2013

Taxpayer	2022	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$22,558,580	0.51%
GLP Capital L P	19,695,660	0.45%
Southern Park Mall LLC	13,970,590	0.31%
CTW Development Corp	11,777,390	0.27%
Boardman Plaza Associates LLC	6,613,810	0.15%
Southland Crossings LLC	6,227,600	0.14%
Copeland United Methodist	6,009,240	0.14%
WAOP Properties LLC	5,369,140	0.12%
Jackson Acquisition Corp	4,716,460	0.11%
Youngstown Victoria LLC	4,684,160	0.11%
Total	\$101,622,630	2.31%
Total Real Property Assessed Valuation	\$4,391,167,530	

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital LTD Partnership	\$16,422,980	0.44 %
GS Boardman LLC (Lowes)	11,107,260	0.29
WP Boardman Associates LP	8,868,870	0.23
Copeland United Methodist	5,998,460	0.16
Cocca Development LTD	5,447,970	0.14
WAOP Properties LLC	5,327,950	0.14
Jackson Acquisition Corporation	4,354,410	0.12
Central Park West LTD	4,007,470	0.11
Brandywine Apartments	4,007,370	0.11
Toys R Us	3,952,010	0.10
Total	\$69,494,750	1.84 %
Total Real Property Assessed Valuation	\$3,768,075,360	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2022 and 2013

Taxpayer	2022	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Company First Energy	\$147,453,560	40.84 %
American Transmissions Systems, Inc.	108,192,920	29.96
East Ohio Gas	46,097,110	12.77
Total	\$301,743,590	83.57 %
Total Public Utility Assessed Valuation	\$361,064,470	

Taxpayer	2013	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$127,520,540	73.20 %
East Ohio Gas	21,989,700	12.62
American Transmissions Systems, Inc.	18,073,030	10.38
Total	\$167,583,270	96.20 %
Total Public Utility Assessed Valuation	\$174,204,740	

Source: Mahoning County Auditor

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

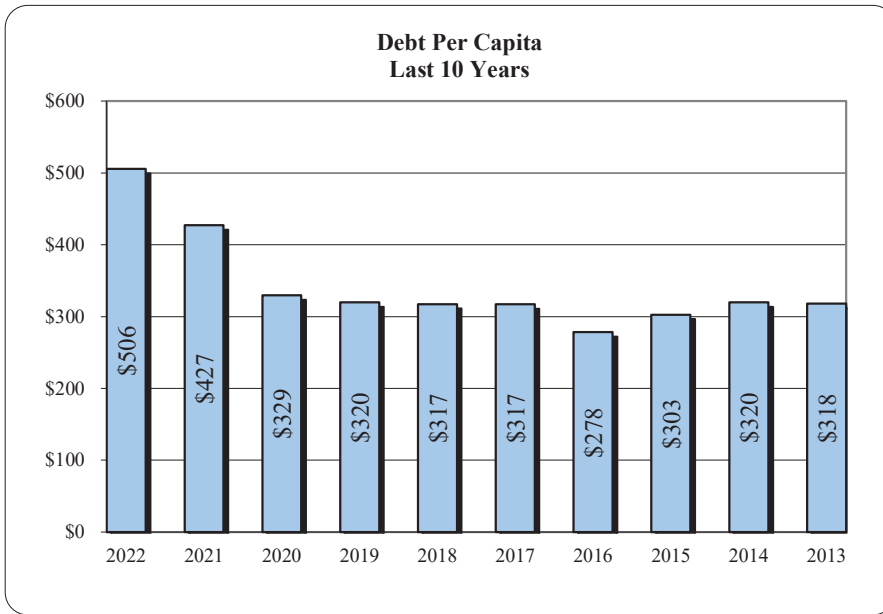
Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Leases	Financed Purchases	OPWC Loans	Revenue Bonds	General Obligation Bonds
2022	\$27,594,455	\$0	\$3,114,087	\$1,460,465	\$1,000,671	\$73,600,108	\$2,551,003
2021	30,665,483	0	3,659,878	1,829,190	1,110,732	51,730,597	2,716,572
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

(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)
\$25,000	\$80,441	\$4,683,568	\$114,109,798	1.00%	\$506
30,000	112,672	5,052,439	96,907,563	0.91	427
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



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

	2022		2021	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,752,232,000	\$4,752,232,000	\$4,688,598,010	\$4,688,598,010
Debt Limitation	117,305,800	47,522,320	115,714,950	46,885,980
Total Outstanding Debt:				
General Obligation Bonds	28,405,800	28,405,800	31,462,100	31,462,100
Special Assessment Bonds	25,000	25,000	30,000	30,000
Revenue Bonds	75,340,000	75,340,000	59,469,000	59,469,000
OWDA Loans	85,803	85,803	112,672	112,672
OPWC Loans	5,934,788	5,934,788	6,426,852	6,426,852
Long-Term Note	0	0	0	0
Notes	3,730,000	3,730,000	1,590,000	1,590,000
Total	113,521,391	113,521,391	99,090,624	99,090,624
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	471,250	471,250	778,000	778,000
Road and Bridge Improvements	2,135,000	2,135,000	2,500,000	2,500,000
Water System Improvement	785,000	785,000	830,000	830,000
Sewer	1,435,800	1,435,800	1,512,100	1,512,100
Tax Increment Financing (Road and Sewer)	656,250	656,250	805,000	805,000
Health Benefits	2,410,000	2,410,000	2,650,000	2,650,000
Hazardous Waste Transfer	0	0	0	0
Revenue Bonds	75,340,000	75,340,000	59,469,000	59,469,000
Revenue Notes	0	0	0	0
OWDA Loans	85,803	85,803	112,672	112,672
OPWC Loans	5,934,788	5,934,788	6,426,852	6,426,852
Notes	1,565,000	1,565,000	1,590,000	1,590,000
Amount Available in Debt Service Fund	0	0	0	0
Totals	90,818,891	90,818,891	76,673,624	76,673,624
Net Debt	22,702,500	22,702,500	22,417,000	22,417,000
Total Legal Debt Margin	\$94,603,300	\$24,819,820	\$93,297,950	\$24,468,980
Legal Debt Margin as a Percentage of the Debt Limit	80.65%	52.23%	80.63%	52.19%
(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		111,305,800		109,714,950
		\$117,305,800		\$115,714,950
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2020		2019		2018	
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)
\$4,247,525,940	\$4,247,525,940	\$4,221,394,560	\$4,221,394,560	\$4,186,310,990	\$4,186,310,990
104,688,149	42,475,259	104,034,864	42,213,946	103,157,775	41,863,110
34,482,900	34,482,900	33,878,198	33,878,198	33,439,999	33,439,999
35,000	35,000	40,000	40,000	45,000	45,000
39,771,800	39,771,800	35,783,000	35,783,000	37,597,300	37,597,300
165,262	165,262	405,666	405,666	646,988	646,988
6,905,140	6,905,140	6,129,335	6,129,335	4,320,061	4,320,061
0	0	0	0	0	0
11,195,000	11,195,000	12,510,000	12,510,000	7,245,000	7,245,000
92,555,102	92,555,102	88,746,199	88,746,199	83,294,348	83,294,348
1,200,000	1,200,000	1,579,998	1,579,998	1,954,999	1,954,999
2,850,000	2,850,000	3,220,000	3,220,000	3,615,000	3,615,000
890,000	890,000	945,000	945,000	985,000	985,000
1,582,900	1,582,900	1,653,200	1,653,200	1,735,000	1,735,000
1,015,000	1,015,000	1,200,000	1,200,000	1,385,000	1,385,000
2,880,000	2,880,000	3,110,000	3,110,000	3,335,000	3,335,000
0	0	0	0	0	0
35,726,800	35,726,800	35,783,000	35,783,000	37,597,300	37,597,300
4,045,000	4,045,000	4,225,000	4,225,000	0	0
165,262	165,262	405,665	405,665	646,988	646,988
6,905,140	6,905,140	6,129,335	6,129,335	4,320,061	4,320,061
9,925,000	9,925,000	6,035,000	6,035,000	3,215,000	3,215,000
565,540	565,540	1,612,708	1,612,708	1,020,346	1,020,346
67,750,642	67,750,642	65,898,906	65,898,906	59,809,694	59,809,694
24,804,460	24,804,460	22,847,293	22,847,293	23,484,654	23,484,654
\$79,883,689	\$17,670,799	\$81,187,571	\$19,366,653	\$79,673,121	\$18,378,456
76.31%	41.60%	78.04%	45.88%	77.23%	43.90%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	98,688,149		98,034,864		97,157,775
	\$104,688,149		\$104,034,864		\$103,157,775

(continued)

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

	2017		2016	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,108,549,590	\$4,108,549,590	\$4,094,166,420	\$4,094,166,420
Debt Limitation	101,213,740	41,085,496	100,854,161	40,941,664
Total Outstanding Debt:				
General Obligation Bonds	36,355,000	36,355,000	38,925,645	38,925,645
Special Assessment Bonds	50,000	50,000	33,234	33,234
Revenue Bonds	40,355,600	40,355,600	30,077,600	30,077,600
OWDA Loans	895,704	895,704	1,155,513	1,155,513
OPWC Loans	4,671,650	4,671,650	5,023,238	5,023,238
Long-Term Note	0	0	48,880	48,880
Notes	3,960,000	3,960,000	4,130,000	4,130,000
Total	<u>86,287,954</u>	<u>86,287,954</u>	<u>79,394,110</u>	<u>79,394,110</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	2,375,000	2,375,000	2,794,999	2,794,999
Road and Bridge Improvements	3,945,000	3,945,000	4,216,766	4,216,766
Water System Improvement	1,025,000	1,025,000	1,065,000	1,065,000
Sewer	1,780,000	1,780,000	1,798,234	1,798,234
Tax Increment Financing (Road and Sewer)	1,565,000	1,565,000	1,745,000	1,745,000
Health Benefits	3,550,000	3,550,000	3,755,000	3,755,000
Hazardous Waste Transfer	0	0	45,000	45,000
Revenue Bonds	40,355,600	40,355,600	30,077,600	30,077,600
Revenue Notes	0	0	0	0
OWDA Loans	895,704	895,704	1,155,513	1,155,513
OPWC Loans	4,671,650	4,671,650	5,023,238	5,023,238
Notes	885,000	885,000	3,375,000	3,375,000
Amount Available in Debt Service Fund	<u>3,470,260</u>	<u>3,470,260</u>	<u>1,495,482</u>	<u>1,495,482</u>
Totals	64,518,214	64,518,214	56,546,832	56,546,832
Net Debt	<u>21,769,740</u>	<u>21,769,740</u>	<u>22,847,278</u>	<u>22,847,278</u>
Total Legal Debt Margin	<u>\$79,444,000</u>	<u>\$19,315,756</u>	<u>\$78,006,883</u>	<u>\$18,094,386</u>
Legal Debt Margin as a Percentage of the Debt Limit	78.49%	47.01%	77.35%	44.20%
(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>95,213,740</u>		<u>94,854,161</u>
		<u>\$101,213,740</u>		<u>\$100,854,161</u>
(3) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2015		2014		2013	
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)
\$4,005,403,140	\$4,005,403,140	\$3,961,069,810	\$3,961,069,810	\$3,942,280,100	\$3,942,280,100
98,635,079	40,054,031	97,526,745	39,610,698	97,057,003	39,422,801
42,466,077	42,466,077	46,115,140	46,115,140	40,726,730	40,726,730
35,293	35,293	37,352	37,352	48,264	48,264
24,684,389	24,684,389	27,040,778	27,040,778	33,030,200	33,030,200
1,790,736	1,790,736	2,402,562	2,402,562	2,992,393	2,992,393
5,504,820	5,504,820	4,538,023	4,538,023	4,072,335	4,072,335
96,361	96,361	142,480	142,480	187,277	187,277
5,320,000	5,320,000	955,000	955,000	3,545,000	3,545,000
<u>79,897,676</u>	<u>79,897,676</u>	<u>81,231,335</u>	<u>81,231,335</u>	<u>84,602,199</u>	<u>84,602,199</u>
3,189,998	3,189,998	3,574,999	3,574,999	3,663,262	3,663,262
3,804,707	3,804,707	4,247,648	4,247,648	4,685,175	4,685,175
1,195,000	1,195,000	1,235,000	1,235,000	1,275,000	1,275,000
35,293	35,293	37,352	37,352	48,264	48,264
1,920,000	1,920,000	1,920,000	1,920,000	0	0
3,485,000	3,485,000	3,640,000	3,640,000	3,790,000	3,790,000
240,000	240,000	285,000	285,000	330,000	330,000
24,684,389	24,684,389	27,040,778	27,040,778	29,240,200	29,240,200
0	0	0	0	0	0
1,790,736	1,790,736	2,402,562	2,402,562	2,992,393	2,992,393
5,504,820	5,504,820	4,538,023	4,538,023	4,072,335	4,072,335
4,510,000	4,510,000	955,000	955,000	3,545,000	3,545,000
1,768,395	1,768,395	1,303,523	1,303,523	1,003,920	1,003,920
<u>52,128,338</u>	<u>52,128,338</u>	<u>51,179,885</u>	<u>51,179,885</u>	<u>54,645,549</u>	<u>54,645,549</u>
<u>27,769,338</u>	<u>27,769,338</u>	<u>30,051,450</u>	<u>30,051,450</u>	<u>29,956,650</u>	<u>29,956,650</u>
<u>\$70,865,741</u>	<u>\$12,284,693</u>	<u>\$67,475,295</u>	<u>\$9,559,248</u>	<u>\$67,100,353</u>	<u>\$9,466,151</u>
71.85%	30.67%	69.19%	24.13%	69.13%	24.01%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>92,635,079</u>		<u>91,526,745</u>		<u>91,057,003</u>
	<u>\$98,635,079</u>		<u>\$97,526,745</u>		<u>\$97,057,003</u>

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1) (2)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2022	225,636	\$12,956,493,477	\$27,594,455	\$2,551,003	\$30,145,458	0.23%	\$133.60
2021	226,762	12,818,632,654	30,665,483	2,716,572	33,382,055	0.26	147.21
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

(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: 2012 - 2021 Population Estimated by US Census Bureau

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2022

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$27,594,455	100.00%	\$27,594,455
OPWC Loans	1,000,671	100.00	1,000,671
Financed Purchases	1,460,465	100.00	1,460,465
Leases	3,114,087	100.00	3,114,087
<i>Total Direct - Mahoning County</i>	<u>33,169,678</u>		<u>33,169,678</u>
Overlapping			
Cities Wholly Within the County	1,729,000	100.00	1,729,000
Schools Wholly Within the County	72,200,371	100.00	72,200,371
Townships Wholly Within County	324,000	100.00	324,000
City of Alliance	625,000	0.10	625
City of Columbiana	811,000	21.23	172,175
City of Youngstown	13,311,000	99.26	13,212,499
Alliance CSD	1,436,800	6.32	90,806
Columbiana Exempted Village LSD	327,333	28.75	94,108
Hubbard Exempted Village LSD	12,500,000	0.43	53,750
Leetonia Exempted Village LSD	550,000	5.63	30,965
Mahoning County Career & Technical Center	2,375,000	96.25	2,285,938
Weathersfield LSD	7,205,000	8.26	595,133
West Branch LSD	1,319,678	48.93	645,718
<i>Total Overlapping</i>	<u>114,714,182</u>		<u>91,435,088</u>
<i>Totals</i>	<u>\$147,883,860</u>		<u>\$124,604,766</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, 2022

Source: Mahoning County Auditor

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

	2022	2021	2020	2019
Net Available Revenue:				
Gross Revenues (1)	\$38,118,300	\$34,095,621	\$32,714,454	\$28,725,562
Less: Operating Expenses (2)	23,326,027	18,286,117	24,281,307	24,178,079
Net Available Revenue:	<u>\$14,792,273</u>	<u>\$15,809,504</u>	<u>\$8,433,147</u>	<u>\$4,547,483</u>
Debt - Revenue Bonds:				
Principal	\$1,501,228	\$616,772	\$710,000	\$807,700
Interest	1,486,935	1,149,787	997,460	1,007,439
Revenue Bond Coverage	<u>4.95</u>	<u>8.95</u>	<u>4.94</u>	<u>2.51</u>
Debt Service - OWDA Loans				
Principal	21,506	41,865	229,678	230,597
Interest	322	1,590	3,887	6,644
OWDA Coverage	<u>677.67</u>	<u>363.81</u>	<u>36.11</u>	<u>19.17</u>
Debt Service - OPWC Loans				
Principal	341,189	327,412	272,065	225,853
OPWC Coverage	<u>43.36</u>	<u>48.29</u>	<u>31.00</u>	<u>20.13</u>
Total Debt Service:				
Principal	1,863,923	986,049	1,211,743	1,264,150
Interest	1,487,257	1,151,377	1,001,347	1,014,083
Total Coverage	<u>4.41</u>	<u>7.40</u>	<u>3.81</u>	<u>2.00</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor

2018	2017	2016	2015	2014	2013
\$27,886,614	\$26,349,827	\$25,147,673	\$23,619,157	\$23,099,088	\$20,664,423
23,534,141	22,737,463	21,478,094	20,172,279	16,983,722	16,208,846
<u>\$4,352,473</u>	<u>\$3,612,364</u>	<u>\$3,669,579</u>	<u>\$3,446,878</u>	<u>\$6,115,366</u>	<u>\$4,455,577</u>
\$1,132,700	\$1,053,620	\$1,024,500	\$1,041,000	\$1,017,400	\$988,700
936,307	620,462	651,322	673,958	696,544	718,152
<u>2.10</u>	<u>2.16</u>	<u>2.19</u>	<u>2.01</u>	<u>3.57</u>	<u>2.61</u>
237,990	249,085	624,498	601,098	579,106	558,165
9,455	12,610	23,888	61,717	83,710	104,651
<u>17.59</u>	<u>13.80</u>	<u>5.66</u>	<u>5.20</u>	<u>9.23</u>	<u>6.72</u>
200,712	222,740	254,726	333,258	319,971	306,971
<u>21.69</u>	<u>16.22</u>	<u>14.41</u>	<u>10.34</u>	<u>19.11</u>	<u>14.51</u>
1,571,402	1,525,445	1,903,724	1,975,356	1,916,477	1,853,836
945,762	633,072	675,210	735,675	780,254	822,803
<u>1.73</u>	<u>1.67</u>	<u>1.42</u>	<u>1.27</u>	<u>2.27</u>	<u>1.66</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>
2022	225,636	\$11,451,027,000	\$50,750	580.2	93,400	4,700
2021	226,762	10,678,676,104	47,092	580.2	92,400	6,300
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

Source:

- (1) 2013 - 2022 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
4.8%	4.0%	3.6%	\$18,039,520	\$24,818,290	\$42,857,810
4.3	5.1	4.0	18,734,830	23,303,740	42,038,570
6.2	8.1	6.2	17,472,230	9,119,420	26,591,650
5.7	4.1	3.9	13,048,120	16,800,800	29,848,920
7.2	5.4	4.4	15,863,610	20,938,160	36,801,770
5.9	4.7	4.1	14,003,350	18,073,820	32,077,170
6.3	4.9	4.9	12,127,790	44,291,590	56,419,380
7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
6.5	7.4	7.4	10,959,360	21,358,140	32,317,500
7.6	7.2	7.8	10,319,990	20,427,500	30,747,490

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

2022		
Employer	Employees	Percentage of Total County Employment
Mercy Health	4,400 (1)	4.71%
Mahoning County	1,600	1.71
Windsor House	1,500 (1)	1.61
Youngstown State University	1,200	1.29
Southwoods Health	1,000	1.07
Youngstown City School District	887	0.95
Akron Children's Hospital	800	0.86
Briarfield Manor Health Care Center	670	0.72
Farmers National Bank	600	0.64
City of Youngstown	600	0.64
Austintown Local School District	544	0.58
Total	13,801	14.78%
Total Employment within the County	93,400	

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

(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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Governmental Activities										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	1	1	1	1	1	1	2
Commissioners	2	2	1	1	1	1	0	0	0	0
Facilities	4	5	5	6	6	6	5	5	6	6
GIS	0	0	0	0	0	0	0	0	0	1
Prosecutor	5	6	6	8	8	7	5	1	2	5
Real Estate Assessment	1	1	1	1	1	1	1	1	1	3
Judicial										
County Vehicles										
Juvenile Justice	16	16	16	17	16	16	16	16	16	18
Public Safety										
County Vehicles										
Building Inspections	8	8	7	6	6	5	4	4	5	5
Coroner	4	4	4	6	5	5	4	4	4	3
Haz Mat/EMA Operations	9	10	10	10	8	8	8	6	13	10
Sheriff	72	79	75	75	69	77	76	54	57	66
Public Works										
County Vehicles										
Engineer	63	65	64	65	63	63	64	68	69	63
Sanitary Engineer	44	46	46	46	50	48	44	48	44	45
Recycling	7	5	5	7	5	6	5	7	7	5
Health Services										
County Vehicles										
MCBDD	23	23	54	54	55	61	62	56	55	69
Dog Kennel	5	5	5	5	5	5	4	5	6	4
Mental Health & Recovery	0	0	0	0	0	0	1	1	1	1
Human Services										
County Vehicles										
Childrens Services	4	3	3	4	4	4	4	3	3	2
Public Assistance	1	1	1	1	1	1	1	1	1	0

Source: Loss Prevention Department

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

Function/Program	2022	2021	2020	2019	2018	2017
Governmental Activities						
General Government						
Legislative and Executive						
Administrative	10	9	6	6	6	6
Auditor	11	11	13	11	10	11
Board of Elections	18	16	19	19	16	16
Commissioners	8	9	10	9	9	9
Data Processing	12	12	12	12	11	9
Facilities Management	31	27	26	25	27	29
Microfilm	4	3	4	4	4	4
Office of Management and Budget	3	3	2	2	2	2
Personnel	4	4	3	3	3	4
Planning Commission	3	2	3	3	3	3
Real Estate	13	12	14	14	14	14
Recorder	7	7	6	6	6	6
Treasurer	11	10	13	13	12	10
Workers' Compensation	2	2	1	1	1	1
Judicial						
Child Support Administration	49	49	52	53	56	54
Clerk of Courts	43	42	42	42	42	42
Common Pleas	37	37	33	42	37	38
County Courts	38	36	35	39	37	37
Domestic Relations	15	16	15	14	14	12
Juvenile Court	83	88	90	103	106	113
Law Library	1	1	2	2	1	1
Municipal Courts	17	16	17	17	16	22
Probate	17	16	12	14	14	13
Prosecutor	60	60	59	61	57	57
Public Safety						
Board of Health	68	65	64	64	64	64
Building Regulations	10	10	10	9	8	9
Coroner	8	8	7	8	8	7
Emergency 911 Dispatch	0	0	0	0	0	0
Lead Based	7	7	7	7	7	7
Sheriff	213	222	226	222	225	223
Public Works						
Road and Bridge Engineering	70	71	70	70	66	66
Soil and Water Conservation	3	6	6	6	5	5
Solid Waste and Recycling	10	10	8	9	9	9
Health						
Child Health Services	110	113	120	118	108	102
Dog and Kennel	12	12	9	10	10	8
Drug and Alcohol Board	0	0	0	0	0	0
Mental Health and Recovery Board	11	11	9	9	9	10
Mental Retardation and Developmental Disabilities	159	154	188	186	199	249
Human Services						
Public Assistance	142	142	153	159	164	158
Veteran Services	15	15	14	14	15	13
Business-Type Activities						
Sewer and Water Engineering	93	96	90	92	90	91
Total	<u>1,428</u>	<u>1,425</u>	<u>1,470</u>	<u>1,498</u>	<u>1,491</u>	<u>1,534</u>

Source: Mahoning County Auditor

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
7	4	2	1
10	10	9	10
26	22	14	16
9	9	11	13
9	9	9	9
28	27	28	30
4	3	3	4
2	2	1	1
2	2	1	1
3	2	2	2
13	12	12	14
6	5	7	7
13	10	10	12
1	1	1	1
56	56	55	59
45	43	42	45
36	34	37	39
32	33	36	36
12	11	12	12
116	118	107	111
2	3	3	3
14	14	26	26
13	13	11	15
56	52	50	52
64	57	57	57
9	8	7	8
5	6	8	7
0	13	16	17
7	7	6	6
226	224	220	221
73	73	76	77
5	4	4	4
9	9	10	10
98	113	108	107
8	8	7	6
0	0	4	5
10	10	7	7
275	286	273	281
163	164	155	160
14	13	12	13
<u>91</u>	<u>92</u>	<u>89</u>	<u>88</u>
<u>1,572</u>	<u>1,582</u>	<u>1,548</u>	<u>1,593</u>

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

Function/Program	2022	2021	2020	2019
Governmental Activities				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	163,377	163,339	165,260	159,877
Voter Turnout in November	86,859	40,620	119,968	42,576
Percentage of Voter Turnout	53.16%	24.87%	72.59%	26.63%
Recorder				
Deeds Issued	7,753	8,276	8,340	8,532
Mortgages Issued	7,013	9,041	7,721	6,340
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	2,336	2,825	2,299	4,019
Criminal	1,493	1,661	1,590	1,878
Civil	1,262	1,179	1,022	1,503
Sebring Court				
Traffic	1,592	1,853	1,777	2,633
Criminal	338	409	422	403
Civil	313	321	269	379
Austintown Court				
Traffic	4,289	5,650	5,094	7,882
Criminal	338	834	769	1,032
Civil	313	1,020	965	1,383
Canfield Court				
Traffic	2,627	3,615	2,189	3,108
Criminal	398	397	307	328
Civil	274	261	271	436
Common Pleas Courts Cases				
Civil	2,294	2,309	2,118	2,617
Criminal	773	839	798	1,105
Divorce	520	561	536	613
Domestic	901	835	692	840
Health Services				
Dog and Kennel				
Dogs Licensed	22,093	25,228	26,028	25,268
Number of Penalties Assessed	2,868	324	2,028	2,257
Kennels	301	264	226	303
Number of Kennel Penalties Assessed	3	0	0	0
Business-Type Activities				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	45,038	45,973	45,970	45,900
Non-Metered Rate	1,100	1,100	1,100	1,100
Mahoning County Water				
Number of Customers	1,500	1,500	1,500	1,500

Source: Mahoning County Auditor

2018	2017	2016	2015	2014	2013
169,619	166,829	166,110	159,060	167,314	166,020
92,812	54,805	117,636	70,322	69,444	48,924
54.72%	32.85%	70.82%	44.21%	41.51%	29.47%
9,568	8,516	8,191	7,395	6,616	7,077
7,096	6,416	6,588	5,555	6,278	7,724
4,819	5,198	5,200	5,189	4,837	4,732
2,083	2,171	1,994	1,934	1,819	1,816
1,397	1,386	1,168	1,040	1,241	1,119
2,160	1,986	2,230	2,244	2,347	1,973
421	437	368	361	414	555
328	286	218	202	193	221
7,341	8,799	9,800	9,808	8,964	8,545
1,040	1,232	1,143	1,142	1,248	1,338
1,272	1,391	1,130	1,111	1,131	1,049
3,175	3,237	3,225	3,892	3,219	4,801
407	429	445	400	461	491
400	311	293	285	308	329
3,036	3,414	3,474	1,297	1,332	1,340
1,209	1,389	1,464	3,320	3,337	3,656
663	607	640	588	640	652
835	733	794	735	794	815
26,160	26,849	26,819	27,433	27,987	29,087
1,963	860	2,685	2,208	2,064	2,146
379	383	395	405	434	276
26	15	5	0	10	22
43,100	45,090	41,000	41,100	40,950	42,450
1,100	2,110	1,000	1,000	1,000	1,011
1,500	1,473	1,500	1,500	1,500	1,430

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2022

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

Hollywood Gaming at Mahoning Valley Race Course
The Covelli Centre
The Youngstown Foundation Amphitheatre
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
The Youngstown Flea
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 Vindicator (Tribune Chronical)
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 9/26/2023

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