



Dave Yost • Auditor of State

**MAHONING COUNTY
DECEMBER 31, 2017**

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Dave Yost • Auditor of State

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 County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Mahoning County, (the County) as of and for the year ended December 31, 2017, 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 29, 2018. Our report refers to other auditors who audited the financial statements of the component units as described in our report of the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Mahoning County Adult Services Company, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2017-001 to be a significant deficiency.

Compliance and Other Matters

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

Entity's Response to Findings

The Entity's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not subject the Entity's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018



Dave Yost • Auditor of State

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

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Mahoning County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Mahoning County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on each Major Federal Program

In our opinion, Mahoning County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Mahoning County (the "County") as of and for the year ended December 31, 2017, 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 29, 2018, wherein we noted the financial statements of Mahoning Adult Services Company, Inc. and Mahoning County Land Reutilization Corporation, component units of the County, were audited by other auditors. We conducted our audit to opine on the Entity's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018

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MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2017 Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<i>Direct:</i>					
Technical Assistance and Training Grants	10.761				
		25037		\$ 18,763	-
		25038		1,409	-
Subtotal - Technical Assistance and Training Grants				<u>20,172</u>	<u>-</u>
<i>Passed through the Ohio Department of Education:</i>					
Nutrition Cluster:					
Non Cash Assistance (Food Distribution)					
National School Lunch Program	10.555			3,334	-
School Breakfast Program	10.553		05PU 2017 05PU 2018	16,912 17,750	- -
				<u>34,662</u>	<u>-</u>
National School Lunch Program	10.555		LLP4 2017 LLP4 2018	31,430 33,275	- -
				<u>64,705</u>	<u>-</u>
Subtotal - Nutrition Cluster				<u>102,701</u>	<u>-</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
	10.561				
FAET			G-1617-11-5544	94,190	-
FAET			G-1819-11-5771	25,338	-
Food Assistance			G-1617-11-5544	1,370,086	-
Food Assistance			G-1819-11-5771	458,527	-
Subtotal - Supplemental Nutrition Assistance Program Cluster				<u>1,948,141</u>	<u>-</u>
Total U.S.Department of Agriculture				<u>\$ 2,071,014</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900				
		21037	OHLHB0610-16	868,903	-
Subtotal - Lead- Based Hazard Control				<u>868,903</u>	<u>-</u>
Continuum of Care Program	14.267				
		2217D	OH0455L5E041502	39,334	39,334
		22171	OH0507L5E041500	30,756	30,756
		22178	OH0455L5E041603	73,393	73,393
Subtotal - Continuum of Care Program				<u>143,483</u>	<u>143,483</u>
<i>Passed through the Ohio Development Services Agency:</i>					
Community Development Block Grants / State's Program					
	14.228				
		24005	B-F-15-1BT-1	165,130	-
		2400A	B-F-16-1BT-1	245,305	-
		24015	A-C-15-2AT-1	87,288	-
Subtotal - Community Development Block Grants / State's Program				<u>497,723</u>	<u>-</u>
HOME Investment Partnerships Program	14.239				
		24055	A-C-15-2AT-2	111,756	-
Total U. S. Department of Housing and Urban Development				<u>\$ 1,621,865</u>	<u>143,483</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			\$ 4,363	-
Total U. S. Department of Interior				<u>\$ 4,363</u>	<u>-</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2017 Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<i>Direct:</i>					
	16.829	20105	2014-JZ-FX-K002	\$ 185,304	-
<i>Passed thru the City of Youngstown:</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27105	2014-H2420-OH-DJ	367	-
		27107	2015-H2726-OH-D	28,133	-
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				<u>28,500</u>	-
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2710M	2016-JG-A02-6807	22,505	-
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				<u>22,505</u>	-
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluste	Various			<u>51,005</u>	-
<i>Violence Against Women Formula Grants</i>					
	16.588	26027	2016-WF-VA2-8213	40,482	-
		29082	2015-WF-VA5-8929	3,121	-
		29083	2014-WF-VA5-8929A	9,827	-
		29084	2016-WF-VA5-8929	42,873	-
Subtotal - Violence Against Women Formula Grants				<u>96,303</u>	-
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance	16.575	26007	2017-VOCA-43552654	177,976	-
		26008	2018-VOCA-109294234	48,339	-
Subtotal - Crime Victim Assistance				<u>226,315</u>	-
Total U. S. Department of Justice				<u>\$ 558,927</u>	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction	20.205	80052	95446	\$ 93,049	-
		80053	80674	70,757	-
		80067	98840	88,131	-
		80068	101920	909,086	-
		80069	99802	96,889	-
		80070	99574	5,816	-
		80074	103470	38,835	-
		80075	100156	167,196	-
Subtotal - Highway Planning and Construction				<u>1,469,759</u>	-
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
State and Community Highway Safety	20.600	2704F	STEP-2018-00047	1,863	-
		2704D	STEP-2017-50-00-00-00516-00	23,056	-
Subtotal -State and Community Highway Safety				<u>24,919</u>	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	2704E	I DEP-2018-00047	4,004	-
National Priority Safety Programs	20.616	2704C	I DEP-2017-50-00-00-00385-00	27,738	-
Subtotal - National Priority Safety Programs				<u>27,738</u>	-
Total U. S. Department of Transportation				<u>\$ 1,526,420</u>	-
<u>U.S. DEPARTMENT OF EDUCATION</u>					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Grants to States	84.027	23007	066118-6BSF-2017	\$ 32,642	-
		23008	066118-6BSF-2018	28,175	-
Subtotal - Special Education Cluster				<u>60,817</u>	-
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22156	VRP3 - 2017-2018	87,034	87,034
		22157	VRP3 - 2018-2019	7,710	7,710
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				<u>94,744</u>	<u>94,744</u>
Total U.S. Department of Education				<u>\$ 155,561</u>	<u>94,744</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2017 Disbursements	Expenditures 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:	93.556				
Caseworker Visits			G-1617-11-5545	\$ 435	-
ESAA Preservation			G-1617-11-5545	43,638	-
ESAA Preservation			G-1819-11-5772	21,072	-
ESAA Reunification			G-1617-11-5545	26,650	-
ESAA Reunification			G-1819-11-5772	13,704	-
Subtotal - Promoting Safe and Stable Families				<u>105,499</u>	-
Temporary Assistance for Needy Families:	93.558				
TANF Administration			G-1617-11-5544	2,191,982	-
TANF Administration			G-1819-11-5771	449,997	-
TANF Regular			G-1617-11-5544	1,535,247	-
TANF Regular			G-1819-11-5771	657,566	-
TANF Fraud Awareness			G-1617-11-5544	1,997	-
TANF Ohio Youth Works			G-1617-11-5544	240,327	-
Subtotal - Temporary Assistance for Needy Families				<u>5,077,116</u>	-
Child Support Enforcement:	93.563				
Federal Child Support / State Match			G-1617-11-5544	2,445,989	-
			G-1819-11-5771	744,357	-
Subtotal - Child Support Enforcement				<u>3,190,346</u>	-
Child Care and Development Cluster:	93.575				
Child Care Administration			G-1617-11-5544	232,247	-
Child Care Non-Admin			G-1617-11-5544	173,678	-
Child Care Non-Admin			G-1819-11-5771	158,849	-
Subtotal - Child Care Mandatory and Matching Funds				<u>564,774</u>	-
Foster Care-Title IV-E:	93.658				
Title IV-E reimbursements				4,378	-
SSRMS Administrative Allocation			G-1617-11-5545	584,434	-
SSRMS Administrative Allocation			G-1819-11-5772	139,028	-
IV-E Contract Services			G-1617-11-5545	2,196,062	-
IV-E Contract Services			G-1819-11-5772	872,380	-
Subtotal - Foster Care-Title IV-E				<u>3,796,282</u>	-
Adoption Assistance:	93.659				
IV-E Contract Services			G-1819-11-5772	48,500	-
SSRMS Administrative Allocation			G-1617-11-5545	1,037,216	-
SSRMS Administrative Allocation			G-1819-11-5772	295,550	-
Subtotal - Adoption Assistance				<u>1,381,266</u>	-
Social Services Block Grant:	93.667				
Title XX - Base			G-1617-11-5544	1,353,827	202,026
			G-1819-11-5771	149,944	79,629
Subtotal - Social Services Block Grant				<u>1,503,771</u>	<u>281,655</u>
Chaffee Foster Care Independence Program:	93.674		G-1617-11-5545/G-1819-11-5772	44,064	-
Medical Assistance Program:	93.778				
Medicaid			G-1617-11-5544	2,778,199	-
			G-1819-11-5771	853,750	-
Subtotal - Medical Assistance Program				<u>3,631,949</u>	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Social Services Block Grant (Title XX)	93.667		Title XX	150,706	-
Medical Assistance Program (Title XIX):	93.778				
Medicaid Administration				541,528	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Projects for Assistance in Transition from Homelessness	93.150				
		22146	99-0050-PATH-15-100-20-009	18,960	18,960
		22147	50-10080-PATH-T-16-1582	79,941	79,941
Subtotal - Projects for Assistance in Transition from Homelessness				<u>98,901</u>	<u>98,901</u>
Projects of Regional and National Significance	93.243				
		22176	50-10080-CABHI-T-16-161011	2	-
		22177	50-10080-CABHI-T-17-161011	168,560	168,560
		2803A	50-0461-SFPPFS-P-15-15196	1,830	-
Subtotal - Projects of Regional and National Significance				<u>170,392</u>	<u>168,560</u>
Social Services Block Grant (Title XX)	93.667				
		22067	TITLE XX FY17	115,444	115,444
		22068	TITLE XX FY18	44,235	44,235
Subtotal - Social Services Block Grant (Title XX)				<u>159,679</u>	<u>159,679</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2017 Disbursements	Expenditures to Subrecipients
State Targeted Response to the Opioid Crisis Grants	93.788	28328	CURES OPIOD FY18	70,000	70,000
Block Grants for Community Mental Health Services	93.958	22047	Community Plan B.G. FY 17	85,020	85,020
		22048	Community Plan B.G. FY 18	85,020	85,020
		2203A	50-0461-CJI-T-16-161043	31,818	31,818
		2203B	50-0461-CJI-T-16-161043	54,036	54,036
		2203C	Century 21 FY18	34,286	34,286
		2207D	Forensic FY17	1,100	-
		2207E	Forensic FY18	1,100	-
Subtotal - Block Grants for Community Mental Health Services				<u>292,380</u>	<u>290,180</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28027	FED PER CAPITA FY 17	395,782	395,782
		28028	FED PER CAPITA FY 18	377,422	377,422
		28137	50-1366-TASC-T-16-9947	125,281	125,281
		28167	50-1117-UMADAOP-P-16-9155	87,688	87,688
		28168	50-1117-UMADAOP-P-17-9155	33,533	33,533
		28177	50-1117-WOMENP-P-16-9014	64,537	64,537
		28178	50-1117-WOMENP-P-17-9014	25,996	25,996
		28227	50-1366-WOMENS-T-16-0812	67,908	67,908
		28228	50-1366-WOMENS-T-17-0812	16,976	16,976
		28127	50-1366-WOMENS-T-16-8980	81,542	81,542
		28128	50-1366-WOMENS-T-17-8980	19,882	19,882
		28117	50-10107-WOMENT-T-16-8985	97,939	97,939
		28118	50-10107-WOMENT-T-17-8985	32,646	32,646
		28076	Adolescent Treatment FY16	30,818	30,818
		28077	Adolescent Treatment FY17	191,793	191,793
		28208	Youth Led Prevention FY18	1,914	1,914
		28006	DYS Aftercare FY16	70,643	70,643
		28007	DYS Aftercare FY17	36,524	36,524
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>1,758,824</u>	<u>1,758,824</u>
Memo Total - All Medicaid Assistance Programs	93.778			4,173,477	-
Memo Total - All Social Services Block Grants	93.667			1,814,156	361,705
Total U. S. Department of Health and Human Services				<u>\$ 22,537,477</u>	<u>2,827,799</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
<i>Passed through the Ohio Emergency Management Agency:</i>					
Emergency Management Performance Grants	97.042	24576	EMC-2016-EP-00003-S01	\$ 37,237	-
		24577	EMC-2017-EP-0006-S01	40,200	-
Subtotal Emergency Management Performance Grants				<u>77,437</u>	<u>-</u>
Total U. S. Department of Homeland Security				<u>\$ 77,437</u>	<u>-</u>
DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS					
<i>Direct:</i>					
Law Enforcement Services at Berlin Lake	12.U01			34,784	-
TOTAL				<u>\$ 28,587,848</u>	<u>3,066,026</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, 2017

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County (the Government's) under programs of the federal government for the year ended December 31, 2017. 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 Government, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Government.

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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Government has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The Government passes certain federal awards received from U.S. Department of Housing and Urban Development, 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 Government reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the Government 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 D - CHILD NUTRITION CLUSTER

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

NOTE E – FOOD DONATION PROGRAM

The Government reports commodities consumed on the Schedule at the fair value. The Government allocated donated food commodities to the respective program that benefitted from the use of those donated commodities.

NOTE F – MATCHING REQUIREMENTS

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

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)**

NOTE F – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability owed to the Ohio Department of Developmental Disabilities for the 2012 and 2013 Cost Reports for the Medicaid Program (CFDA #93.778) in the amounts of \$6,536 and \$2,813, respectively. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures of Medicaid services. The liability is not listed on the Government's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

MAHONING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Lead-Based Paint Hazard Control in Privately-Owned Housing Highway Planning and Construction Temporary Assistance for Needy Families Adoption Assistance	<u>CFDA#</u> 14.900 20.205 93.558 93.659
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 857,635 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

FINDING NUMBER 2017-001

Significant Deficiency

U.S. Attestation Standards (clarified) Section 320 (AT-C 320) codifies standards for reporting on an Examination of Controls at service organizations. An unmodified Type Two Report on Management's Description of a Service Organization's System and the Suitability of Design and Operating Effectiveness of Controls in accordance with AT-C 320 should help provide the County with reasonable assurance that insurance billings conform to the contract.

The County contracts with Medical Mutual of Ohio (MMO) as its third party administrator. Included in the Type Two report of MMO are several complementary user entity controls (CUECs) the County should implement to assure the information processed by MMO is proper. The CUECs include, but are not limited to, periodic review of enrollment, review of claim invoices prior to payment and routine reconciliation of output from MMO to relevant control totals.

Management asserted the following controls were performed over enrollment and claim processing:

- One Weekly Detailed Employee Claims Report was audited during 2017;
- Summary invoices were reviewed by the Employee Benefits Specialist and copies were sent to the Auditor's office and the Treasurer's office;
- The Adjustments Detail Invoice was reviewed by the Employee Benefits Specialist to ensure only employees of the County were included; and
- Enrollment reconciling utilizing MMO's report "Active Subscriber/Dependent Listing" was performed at the end of each pay period to check that changes of new enrollments or terminations have been processed.

No evidence was maintained over the above controls management has asserted due to concerns over confidentiality of information. In addition, management was unaware of the Medical Mutual CUECs, therefore no evidence was maintained that controls were implemented over the Medical Mutual CUECs including periodic review of enrollment to ensure the list of enrollees remain current, review of claims invoices before being paid, and reconciliation of output from MMO to relevant control totals. Lack of evidence prevents determinations over the adequacy of implemented controls related to enrollment and claims processing. Lack of controls over enrollment and claims processing could result in unallowable claims being processed and paid.

County personnel should review the most recent MMO Service Organization Type Two Report and maintain evidence of implementing the CUECs, including but not limited to, periodic review of enrollment, review the weekly detail invoices, and reconciliation of output from MMO to relevant control totals.

Officials' Response: See corrective action plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



Board of Mahoning County Commissioners

Human Resources Department - 21 West Boardman Street, Suite 300 Youngstown, OH 44503 - Phone: (330) 740-7900, Ext. 7210 Fax: (330) 740-7980

County Commissioners

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

Clerk of the Board

Nancy Laboy

**MAHONING COUNTY
CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2017**

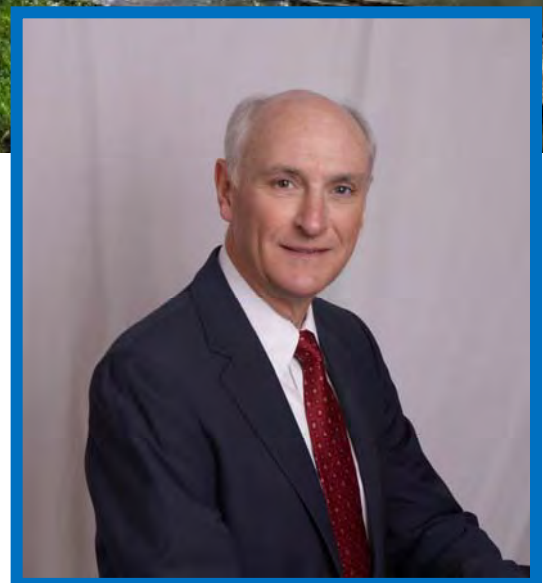
Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	Although no instances of non-compliance or other matters were noted during the substantive testing of the controls, the Director will review, modify and/or expand the internal controls over benefits claims processing. These controls will include a periodic review of enrollment with a comparison made to payroll runs, a weekly audit of a sample group from the Weekly Detailed Claims Report, verification that enrollments and terminations are processed correctly, and a reconciliation of output from MMO to relevant control totals. Evidence will be maintained to show the above-referenced controls are in place.	12/31/18	Karen U'Halie, Human Resources

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Mahoning County, Ohio 2017 Comprehensive Annual Financial Report



**For Fiscal Year Ended
December 31, 2017**



Ralph T. Meacham, CPA
Mahoning County Auditor

Introductory



Boardman Park
Boardman Park

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2017**



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

**Stacy A. Marling
Chief Deputy Auditor**

Prepared by the Mahoning County Auditor's Office

Mahoning County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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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 29, 2018

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. 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 2017. 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, 2017, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of Government

Mahoning County was established on March 1, 1846. It is 417 square miles and is located in the northeast part of the State of Ohio. It is comprised of four cities, six villages and fourteen townships, with the City of Youngstown being the largest. Mahoning County's population is 229,796 making it the 10th most populous of Ohio's 88 counties.

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

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

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

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

Economic Conditions and Employment

Some of the largest private sector employers in the County include: Mercy Health Partners, Youngstown State University, Mahoning County Government, and Steward Valley Care Health System. Four out of the ten largest employers are government agencies.

The unemployment rate at the end of 2017 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 5.9 percent compared to the State and National averages, which were 4.7 and 4.1 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division's report for the 2012-2022 time periods reflects that most of the job growth will be in healthcare and social assistance occupations, and administrative and waste service occupations. Manufacturing is projected to shrink, while personal and home care aide service jobs are expected to grow at the fastest rate.

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

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees may or may not have the right to strike after 10 days written notice, pursuant to the contract. Altogether, there are 24 bargaining units in the County representing 1,066 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order

of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

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

Relevant Financial Policies

The County Commissioners passed a resolution authorizing the special recording of casino revenue to create a General Fund Stabilization policy to ensure the County's bond ratings and long-term fiscal stability. The Commissioners resolved that 60 percent of all casino revenue received by the County will be reserved and used solely for the purpose of establishing a General Fund Reserve. The revenue will be reserved on an annual basis with a maximum of \$1 million being set aside in any one year. The remaining 40 percent of the casino revenue and any amounts greater than \$1 million annually will be available for appropriation during the fiscal year. Once the County's reserve reaches the 15 percent of general fund expenditure threshold, all revenues may be appropriated for current year operations. The County Commissioners passed a resolution authorizing building permit revenues to be 100 percent allocated to the General Fund reserve balance. The collection of building permit revenues will continue to be reserved until the special revenue fund has been depleted and the Building Inspection expenditures are appropriated to the General Fund. The reserve monies can only be used in a fiscal emergency or to repay prior debt issuances and the action must be approved by a unanimous vote of the current County Commissioners. The General Fund reserve was \$5,404,428 as of December 31, 2017.

The County Treasurer and the Investment Advisory Committee adopted an investment policy on June 22, 2017. This policy represents a revision of a previously approved policy. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Sections 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

Significant Events For 2017

- The County opened the new dog shelter in the fall of 2017. The new shelter was funded primarily by dog license fees as well as community donations. The \$4 million dollar facility has multiple exercise rooms, areas designed for specific age and sized dogs, an efficient ventilation system, and independent drainage systems for each area. The shelter will be able to house about 80 to 90 dogs at one time and is approximately 14,200 square feet.
- The Mahoning County Children Services Board placed a .5 mill replacement levy on the November 2017 ballot. The voters passed the levy with a 66 percent vote.

Major Initiatives

- The Mahoning County Data Processing/IT Department is making 2018 a year of improving the county's overall operation equipment and infrastructure. While 2017 was a year for a strong concentration on application improvements and expansion, 2018 will continue to build and support those applications, while maintaining the basic "housekeeping" within Information Technology. Most notable, upgrades to the county's core edge security devices in February 2018 were critical to the overall security to the network. The county IT department will continue to support the rollout of the standardized timekeeping and employee tracking system to all county departments. This project will continue through 2019. Enhancements to the Common Pleas Court Case Management System included rollout of integrated credit card processing at the area courts and expansion of document scanning at those locations. A new dog kennel management system, implemented in February, is revolutionizing operations at the county dog shelter. Other notable infrastructure projects underway:
 - Continued expansion of the Courthouse wireless network to other county locations
 - Acceptance and standardization of credit card processing terminals
 - New backup storage for primary and secondary data centers
 - 25% of PC population for general fund entities will be refreshed by August 2018.
 - Core Ethernet switching hardware and software in primary locations will be upgraded to better utilize new technology and Voice over Internet Protocol (VoIP).

Upcoming for the 2nd half of 2018 are the aforementioned continuation of roll-out of the time clock system, implementation of Employee Online Benefits enrollment and Clerk of Courts civil e-filing system Go Live in June 2018. Another highly visible project is the continued expansion and cataloging of data for the County's ongoing Microfilm conversion initiative, as well as potential projects that include:

- Countywide discovery system for Prosecutor's data.
 - Enterprise document management software repository.
 - Data-Sharing applications between courts and jail.
 - Integrated dog license and permitting website for purchase/renewal of licenses.
 - Integration of MCBDD human resources into the county human resources software system.
- The County also continues to invest over \$1 million annually on ongoing software support and maintenance for our most critical software packages, which include:
 - Auditor's tax assessment software and Enterprise Resource Planning Systems
 - Court case management systems
 - Job and Family Services document and case management
 - Jail booking and inmate management
 - The Mahoning County Engineers office initiated and completed the 2017 Road & Bridge Safety project. This is an annual resurfacing program, which now includes bridge safety. The 2017 Road & Bridge Safety project resulted from a \$1,197,692 grant with the Ohio Public Works Commission. The total cost for this project is \$2,662,677.
 - The Engineering Department finished construction on two phases of the Meridian Road project, and continue to make repairs. This project is designed to repair and make upgrades to the Meridian Road corridor which is located along the border of the City of Youngstown and Austintown Township. The County and the City of Youngstown agreed to a joint construction and management of this project, each paying 10 percent of the local match. The total cost of this project is estimated to be \$8,250,000 with 80 percent being funded by the Ohio Department of Transportation and 20 percent local.

- The Sanitary Engineering Department completed the Boardman Wastewater Treatment Plant Upgrade Project in 2017. The project consists of removing and replacing the grit detritors in two grit removal tanks, removing and replacing two grit classifiers inside the grit building, and removing and replacing the helical skimmers in two primary and three secondary settling tanks. Also included in this project is the removal of several grit macerators and the installation of their replacements, removal of the existing non potable water pumps and controls and installation of their replacements, as well as work at a clean water vault outside the plant's main entrance. The work related to this vault consists of removal of existing water pipe, meter and appurtenances inside the vault and installation of new pipe, as well as meter and appurtenances both inside the vault and above ground. A new backflow preventer will also be installed above ground in a new heated enclosure. Electrical, controls and other ancillary work associated with these improvements is also included. Project began in the summer of 2017 and was substantially complete by November 2017. The total cost of this project was \$1,216,000 and was funded by the 2017 Sanitary Sewer Revenue Bond Issuance.
- Pineview Sanitary Sewer project provides for the extension of sanitary sewer along Pineview Drive, Austintown Township. This extension allows for the connection of seventeen (17) residential properties complying with Findings and Orders issued by the Ohio EPA to eliminate malfunctioning septic systems. Project cost of \$498,000 was funded in part by a 2015 Mahoning County note issuance with future TIF funds to be used for payment on the debt and a grant from the Appalachian Regional Commission (ARC) in the amount of \$ 142,000. Construction began in the fall of 2017 and was substantially complete by December 2017.
- New Middletown Sanitary Sewer Rehabilitation Project is located in New Middletown Village and included the rehabilitation of sanitary sewers and manholes located along Struthers Road, Jeffery Lane, Lindford Lane, Ohlin Drive, Youngstown-Pittsburgh Road, Sycamore Drive, Stacy Drive, Circleview Court, Circleview Drive, East Circleview and East Middletown Road. Project cost of \$616,000 was funded by an Ohio Public Works Commission Grant (43%), Loan (26%) and local operating funds (31%). Construction began in the summer of 2017 and was substantially complete by September 2017.

Awards and Acknowledgements


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

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

I would like to thank the entire staff of the County Auditor's office for their efficient and cooperative work throughout this project. I also thank the Local Government Services section of the Auditor of State of Ohio for their assistance in the preparation of the report and the hard work of 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,

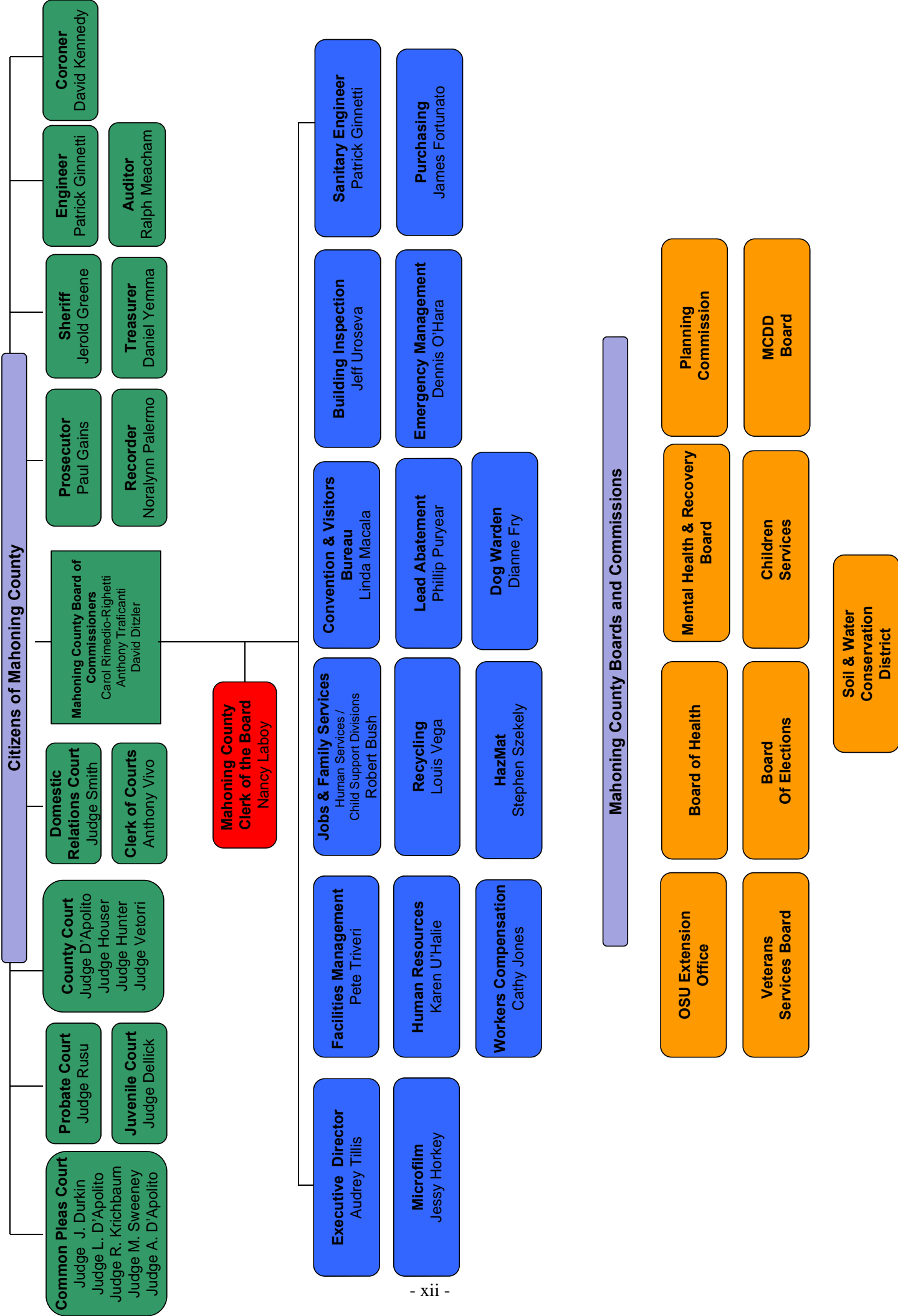


Ralph T. Meacham, CPA
Mahoning County Auditor



Mahoning County Auditor's Office 2018

MAHONING COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Mahoning County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

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Financial Section



Museum of Industry and Labor
Museum of Industry and Labor



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Mahoning Adult Services Company, Inc. and Mahoning County Land Reutilization Corporation, which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Mahoning Adult Services Company, Inc. and Mahoning County Land Reutilization Corporation, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of the Mahoning County Adult Services Company, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

101 Central Plaza South, 700 Chase Tower, Canton, Ohio 44702-1509
Phone: 330-438-0617 or 800-443-9272 Fax: 330-471-0001

www.ohioauditor.gov

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

Opinion

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Criminal and Administrative Justice, Department of Human Services, Children Services Board and Developmental Disabilities Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018

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Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
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, 2017. 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 2017 are as follows:

- The County's overall financial position improved in 2017. The increase in governmental activities net position fully offset the small decrease in business-type activities net position. Governmental activities net position increased due mainly to increases in cash and cash equivalents, property taxes receivable and intergovernmental receivables resulting from higher property tax revenues and intergovernmental grants. Governmental activities net position also increased due to an increase in governmental capital assets. Business-type activities net position decreased due to changes related to the net pension liability as well as to the issuance of new debt. The decrease in business-type net position was partially offset by an increase in business-type capital assets resulting from current year additions exceeding depreciation.
- The County had capital asset additions for governmental and business-type activities that were across every category of asset. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up-to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- The County refunded a portion of their governmental and business-type long term general obligation debt issuances to take advantage of lower interest rates and thereby realizing savings on future interest payments.
- The County implemented GASB 68 and GASB 71 in 2015, which establish standards for measuring and recognizing pension liabilities, deferred outflows/inflows of resources and expense/expenditure. The implementation of these GASB statements resulted in a significant change to the financial statements presentation of the County. The County has reported these liabilities to comply with the requirements of GASB 68 and 71.
- Overall governmental cash realized an increase over 2016 as the County's revenues continued to outpace expenses through careful administrative planning.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

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Reporting the County as a Whole

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

The Statement of Net Position and the Statement of Activities answers the question, "How did we do financially during 2017?" While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

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 2017 compared to 2016:

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(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$193,668,520	\$174,233,032	\$37,434,942	\$25,586,632	\$231,103,462	\$199,819,664
Capital Assets, Net	147,609,648	146,137,898	91,447,288	89,191,090	239,056,936	235,328,988
<i>Total Assets</i>	<i>341,278,168</i>	<i>320,370,930</i>	<i>128,882,230</i>	<i>114,777,722</i>	<i>470,160,398</i>	<i>435,148,652</i>
Deferred Outflows of Resources						
Pension	44,268,117	34,439,881	3,490,412	2,715,366	47,758,529	37,155,247
Deferred Charge on Refunding	868,669	716,268	71,881	17,931	940,550	734,199
<i>Total Deferred Outflows of Resources</i>	<i>45,136,786</i>	<i>35,156,149</i>	<i>3,562,293</i>	<i>2,733,297</i>	<i>48,699,079</i>	<i>37,889,446</i>
Liabilities						
Current Liabilities	25,531,440	23,980,456	7,033,845	4,978,501	32,565,285	28,958,957
Long-term Liabilities						
Due within one Year	7,058,160	7,590,070	2,117,147	1,962,643	9,175,307	9,552,713
Due in More than one Year						
Net Pension Liability	115,029,238	90,148,044	9,045,701	7,005,042	124,074,939	97,153,086
Other Amounts	40,711,328	41,865,550	35,324,022	24,270,126	76,035,350	66,135,676
<i>Total Liabilities</i>	<i>188,330,166</i>	<i>163,584,120</i>	<i>53,520,715</i>	<i>38,216,312</i>	<i>241,850,881</i>	<i>201,800,432</i>
Deferred Inflows of Resources						
Property Taxes	38,655,525	34,271,187	0	0	38,655,525	34,271,187
Payments in Lieu of Taxes	619,359	608,000	0	0	619,359	608,000
Pension	1,653,272	1,851,830	105,430	135,351	1,758,702	1,987,181
<i>Total Deferred Inflows of Resources</i>	<i>40,928,156</i>	<i>36,731,017</i>	<i>105,430</i>	<i>135,351</i>	<i>41,033,586</i>	<i>36,866,368</i>
Net Position						
Net Investment in Capital Assets	102,337,821	101,977,095	61,899,721	60,831,136	164,237,542	162,808,231
Restricted for:						
Capital Projects	11,378,548	10,836,930	0	0	11,378,548	10,836,930
Debt Service	0	0	10,995,730	10,824,964	10,995,730	10,824,964
Public Safety	12,463,154	7,961,489	0	0	12,463,154	7,961,489
Public Works	8,918,979	8,818,505	0	0	8,918,979	8,818,505
Health Services	42,736,752	41,709,134	0	0	42,736,752	41,709,134
Human Services	12,369,404	10,767,496	0	0	12,369,404	10,767,496
General Government	20,412,202	19,481,780	0	0	20,412,202	19,481,780
Unclaimed Monies	522,751	453,252	0	0	522,751	453,252
Unrestricted (Deficit)	(53,982,979)	(46,793,739)	5,922,927	7,503,256	(48,060,052)	(39,290,483)
<i>Total Net Position</i>	<i>\$157,156,632</i>	<i>\$155,211,942</i>	<i>\$78,818,378</i>	<i>\$79,159,356</i>	<i>\$235,975,010</i>	<i>\$234,371,298</i>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required

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by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

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

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

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

The County experienced significant changes to deferred outflows of resources, net pension liability and deferred inflows of resources, associated with the unfunded pension liabilities specific to the Ohio Public Employees Retirement System (OPERS) and the State Teachers Retirement System (STRS) due to changes in pension benefits, contributions rates and return on investments.

Governmental activities current and other assets increased over the prior year. This is attributable to an increase in cash, intergovernmental receivable and property taxes receivable due to revenues outpacing expenses, medicaid sales tax transitional aid monies and greater property tax collections during the current year. Capital assets increased due to additions outpacing current year depreciation. The increase in long-term liabilities can be attributed to the increased change in net pension liability being offset by the continued pay down of debt.

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Net position of business-type activities decreased from the prior year. Current and other assets increased due to an increase in cash and cash equivalents as a result of sewer revenue bonds being issued on December 28, 2017 and the proceeds being unspent as of the end of the year. Long-term liabilities increased due to an increase in the net pension liability as previously discussed as well as to an increase in revenue bond debt. The increase in capital assets is attributable to current year additions being greater than depreciation.

As one can see from the increase in overall net position, the County was able to provide the services that the County residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2017 and 2016.

(Table 2)
Changes in Net Position

	Governmental Activities 2017	Governmental Activities 2016	Business - Type 2017	Business - Type 2016	Total 2017	Total 2016
Program Revenues						
Charges for Services and Sales	\$23,580,291	\$23,689,318	\$27,030,184	\$25,686,884	\$50,610,475	\$49,376,202
Operating Grants and Contributions	68,592,436	65,366,347	0	0	68,592,436	65,366,347
Capital Grants and Contributions	4,275,718	2,639,816	843,234	1,006,059	5,118,952	3,645,875
<i>Total Program Revenues</i>	<u>96,448,445</u>	<u>91,695,481</u>	<u>27,873,418</u>	<u>26,692,943</u>	<u>124,321,863</u>	<u>118,388,424</u>
General Revenues						
Property Taxes	38,077,846	35,371,487	0	0	38,077,846	35,371,487
Sales Taxes	43,095,827	44,233,763	0	0	43,095,827	44,233,763
Grants and Entitlements	7,444,594	5,612,066	0	0	7,444,594	5,612,066
Conveyance Taxes	2,329,412	1,902,728	0	0	2,329,412	1,902,728
Interest	863,839	457,598	69,813	74,087	933,652	531,685
Payments in Lieu Taxes	629,585	609,135	0	0	629,585	609,135
Gain on Sale of Capital Assets	82,550	30,377	717	0	83,267	30,377
Other	2,926,900	3,394,278	97,994	200,684	3,024,894	3,594,962
<i>Total General Revenues</i>	<u>95,450,553</u>	<u>91,611,432</u>	<u>168,524</u>	<u>274,771</u>	<u>95,619,077</u>	<u>91,886,203</u>
<i>Total Revenues</i>	<u>191,898,998</u>	<u>183,306,913</u>	<u>28,041,942</u>	<u>26,967,714</u>	<u>219,940,940</u>	<u>210,274,627</u>
Program Expenses						
General Government:						
Legislative and Executive	25,130,738	23,990,469	0	0	25,130,738	23,990,469
Judicial	25,867,202	24,310,698	0	0	25,867,202	24,310,698
Public Safety	38,448,697	34,381,681	0	0	38,448,697	34,381,681
Public Works	13,985,860	15,480,125	0	0	13,985,860	15,480,125
Health	39,310,148	38,370,842	0	0	39,310,148	38,370,842
Human Services	45,416,756	41,123,931	0	0	45,416,756	41,123,931
Interest and Fiscal Charges	1,462,654	1,423,096	0	0	1,462,654	1,423,096
Water	0	0	1,484,665	1,496,075	1,484,665	1,496,075
Sewer	0	0	27,230,508	25,717,354	27,230,508	25,717,354
<i>Total Program Expenses</i>	<u>189,622,055</u>	<u>179,080,842</u>	<u>28,715,173</u>	<u>27,213,429</u>	<u>218,337,228</u>	<u>206,294,271</u>
Transfers	(332,253)	273,200	332,253	(273,200)	0	0
<i>Change in Net Position</i>	<u>1,944,690</u>	<u>4,499,271</u>	<u>(340,978)</u>	<u>(518,915)</u>	<u>1,603,712</u>	<u>3,980,356</u>
<i>Net Position Beginning of Year</i>	<u>155,211,942</u>	<u>150,712,671</u>	<u>79,159,356</u>	<u>79,678,271</u>	<u>234,371,298</u>	<u>230,390,942</u>
<i>Net Position End of Year</i>	<u>\$157,156,632</u>	<u>\$155,211,942</u>	<u>\$78,818,378</u>	<u>\$79,159,356</u>	<u>\$235,975,010</u>	<u>\$234,371,298</u>

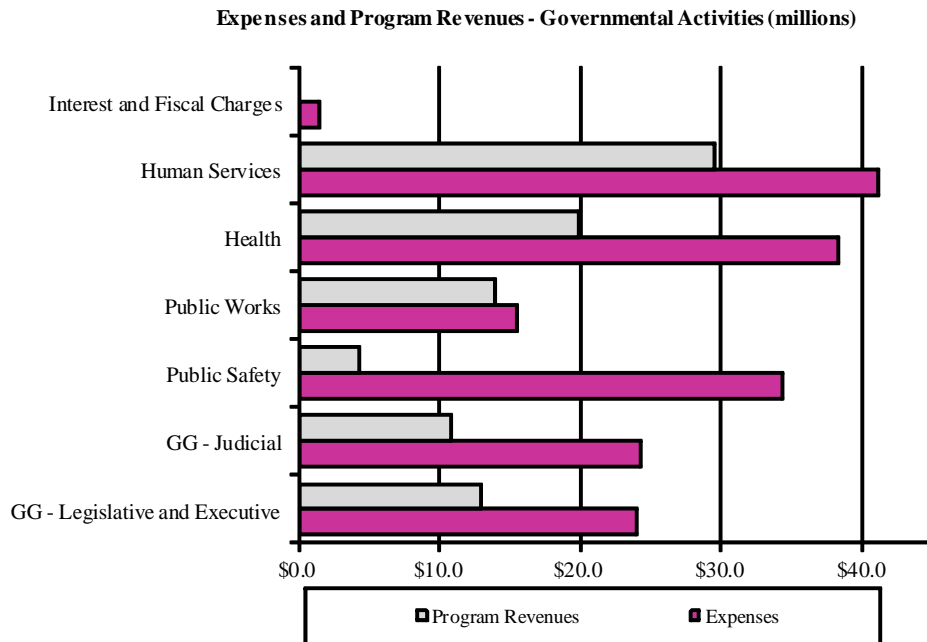
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Operating grants as well as grants and entitlements increased due to the receipt of Medicaid sales tax transitional aid monies.

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

Property taxes revenues increased due to an improvement in overall collections.

Overall, expenses increased due mainly to increases in net pension liability affecting all expense categories. The increase in program expenses related to the net pension liability was just over \$10 million. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues. The following graph shows the amount of program revenues in relation to expenses.



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 \$95,891,170. \$6,751,436 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.

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The general fund had an increase in fund balance due to revenues and other financing sources exceeding expenditures and other financing uses. Total revenues increased due mainly to higher property taxes and intergovernmental revenues relating to Medicaid sales tax transitional aid monies. Total expenditures increased due to higher general government costs relating to employee costs and contractual services. Other financing uses included transfers-out of over \$1.5 million to help fund additional programs for the County.

The criminal and administrative justice fund balance increased due to an increase in revenues relating to Medicaid sales tax transitional aid monies received.

The department of human services fund balance increased due to revenues and other financing sources exceeding expenses and other financing uses. Transfers into the fund were enough to keep the positive net change for 2017.

The children services board fund balance increased, despite a small decrease in total revenues attributable to a drop in other revenues, as revenues continue to exceed expenses which remained consistent with the prior year.

The developmental disabilities board fund balance increased due to higher intergovernmental monies as revenues continued to outpace expenses and cost cutting measures remained in place. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The debt service fund balance increased due to the positive net effect of refunding of old debt issuances and issuing new debt.

The buildings and equipment fund balance decreased due to large capital outlay expenditures exceeding revenues and other financing sources.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The water fund increased due to mainly to capital contributions of \$380,868. Despite an increase in revenues, the sewer fund decreased due to expenses including the pension liability exceeding user charges and capital contributions.

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 2017, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were greater than certification primarily due to receiving more intergovernmental revenues, charges for services, interest, other revenue and fee collections than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

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Capital Assets and Long-Term Obligations

Capital Assets

In 2017, the County had asset additions to land, construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles, utility plant in service and infrastructure. Some of the major additions included the animal care building, improvements to roads and bridges and new sewer line construction/improvements. These increases were partially offset by an additional year of depreciation being taken.

Table 3 shows 2017 values compared to 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$1,027,795	\$1,079,354	\$819,498	\$669,498	\$1,847,293	\$1,748,852
Construction in Progress	13,794,996	12,054,707	10,831,016	6,762,644	24,626,012	18,817,351
Buildings, Structures and Improvements	50,467,254	48,023,509	4,775,448	5,140,423	55,242,702	53,163,932
Furniture, Fixtures and Equipment	3,518,765	4,154,785	373,674	325,717	3,892,439	4,480,502
Vehicles	2,500,856	2,749,441	611,454	639,203	3,112,310	3,388,644
Utility Plant in Service	0	0	19,367,151	19,738,654	19,367,151	19,738,654
Infrastructure	76,299,982	78,076,102	54,669,047	55,914,951	130,969,029	133,991,053
Total Capital Assets	\$147,609,648	\$146,137,898	\$91,447,288	\$89,191,090	\$239,056,936	\$235,328,988

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

Long-Term Obligations

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

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

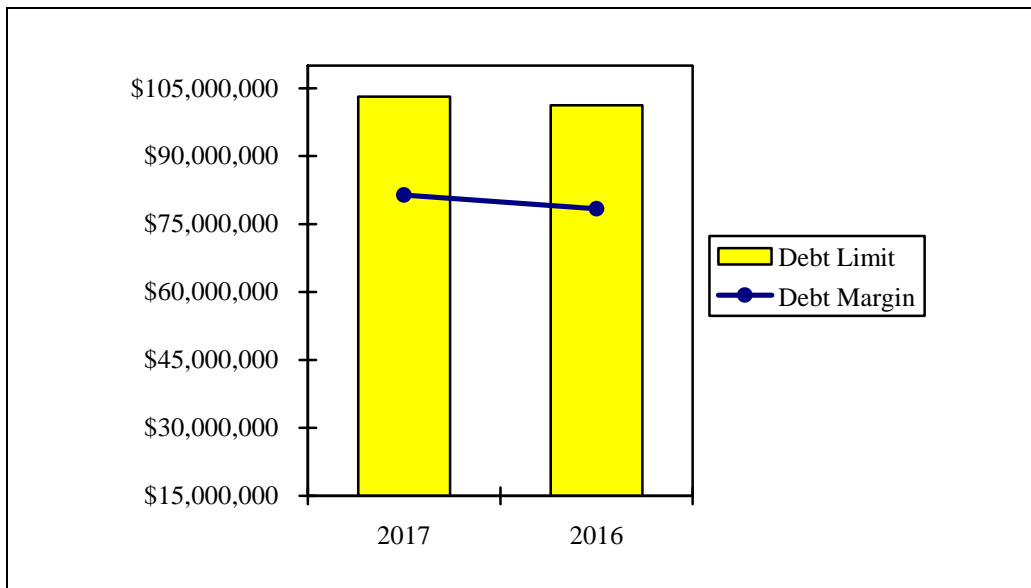
	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$34,918,242	\$36,924,351	\$1,223,847	\$1,170,928	\$36,142,089	\$38,095,279
Special Assessment Bonds	0	0	50,000	34,054	50,000	34,054
OPWC Loans	1,590,416	1,762,116	4,307,983	4,095,499	5,898,399	5,857,615
Notes	0	48,881	0	0	0	48,881
Net Pension Liability	115,029,238	90,148,044	9,045,701	7,005,042	124,074,939	97,153,086
OWDA Loans	0	0	895,704	1,155,515	895,704	1,155,515
Revenue Bonds	0	0	29,837,473	18,726,781	29,837,473	18,726,781
Claims Payable	1,211,210	1,257,182	0	0	1,211,210	1,257,182
Compensated Absences	10,049,620	9,463,090	1,126,162	1,049,992	11,175,782	10,513,082
Total	\$162,798,726	\$139,603,664	\$46,486,870	\$33,237,811	\$209,285,596	\$172,841,475

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

During 2017, the County's long-term obligations outstanding increased due to the aforementioned increase in the net pension liability as well as to the issuance of sewer revenue bonds. This increase was partially offset by the continued pay down of debt.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' A+. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$103,157,775. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin increased to \$81,388,035.

	2017	2016
Overall Debt Limit	\$103,157,775	\$101,213,740
Overall Debt Margin	81,388,035	78,366,462



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

Current Issues

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

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

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Contacting the County's Financial Management

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

Basic Financial Statements

Mahoning County, Ohio

Statement of Net Position

December 31, 2017

June 30, 2017 - Mahoning Adult Services Company Inc.

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Mahoning Adult	Mahoning County
	Activities	Activities		Services	Land Reutilization
			Company, Inc.	Corporation	
Assets					
Equity in Pooled Cash and Cash Equivalents	\$111,343,018	\$21,263,888	\$132,606,906	\$0	\$207,413
Cash and Cash Equivalents:					
In Segregated Accounts	284,576	0	284,576	0	0
With Fiscal Agents	93,334	0	93,334	351,523	0
Investments in Segregated Accounts	0	0	0	309,864	0
Accounts Receivable	1,064,693	1,783,874	2,848,567	79,367	16,278
Internal Balances	(424,113)	424,113	0	0	0
Intergovernmental Receivable	23,724,443	2,652,770	26,377,213	0	1,818,823
Prepaid Items	501,745	0	501,745	3,106	8,171
Permissive Sales Taxes Receivable	10,841,451	0	10,841,451	0	0
Property Taxes Receivable	45,152,619	0	45,152,619	0	0
Payments in Lieu of Taxes Receivable	619,359	0	619,359	0	0
Special Assessments Receivable	467,395	314,567	781,962	0	0
Assets Held for Resale	0	0	0	0	717,046
Other Assets	0	0	0	0	86
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	832,946	832,946	0	29,720
Cash and Cash Equivalents					
with Fiscal and Escrow Agents	0	10,162,784	10,162,784	0	0
Nondepreciable Capital Assets	14,822,791	11,650,514	26,473,305	0	0
Depreciable Capital Assets, Net	132,786,857	79,796,774	212,583,631	0	27,479
Total Assets	341,278,168	128,882,230	470,160,398	743,860	2,825,016
Deferred Outflows of Resources					
Pension	44,268,117	3,490,412	47,758,529	0	0
Deferred Charge on Refunding	868,669	71,881	940,550	0	0
Total Deferred Outflows of Resources	45,136,786	3,562,293	48,699,079	0	0
Liabilities					
Accounts Payable	2,903,395	408,600	3,311,995	31,046	174,773
Accrued Wages	3,677,441	394,848	4,072,289	28,678	15,268
Contracts Payable	332,753	212,465	545,218	0	0
Intergovernmental Payable	1,269,335	503,967	1,773,302	0	1,168
Accrued Expenses	0	0	0	0	23,234
Matured Compensated Absences Payable	58,044	0	58,044	0	0
Accrued Interest Payable	142,365	242,138	384,503	0	0
Claims Payable	1,963,089	0	1,963,089	0	0
Notes Payable	15,185,018	5,271,827	20,456,845	0	0
Unearned Revenue	0	0	0	0	247,375
Due to Others	0	0	0	0	29,720
Line of Credit Payable	0	0	0	0	24,500
Long-Term Liabilities:					
Due Within One Year	7,058,160	2,117,147	9,175,307	0	18,586
Due In More Than One Year					
Net Pension Liability (See Note 14)	115,029,238	9,045,701	124,074,939	0	0
Other Amounts	40,711,328	35,324,022	76,035,350	0	28,310
Total Liabilities	188,330,166	53,520,715	241,850,881	59,724	562,934
Deferred Inflows of Resources					
Property Taxes	38,655,525	0	38,655,525	0	0
Payments in Lieu of Taxes	619,359	0	619,359	0	0
Pension	1,653,272	105,430	1,758,702	0	0
Total Deferred Inflows of Resources	40,928,156	105,430	41,033,586	0	0
Net Position					
Net Investment in Capital Assets	102,337,821	61,899,721	164,237,542	0	9,793
Restricted for:					
Capital Projects	11,378,548	0	11,378,548	0	0
Debt Service	0	10,995,730	10,995,730	0	0
Public Safety	12,463,154	0	12,463,154	0	0
Public Works	8,918,979	0	8,918,979	0	0
Health Services	42,736,752	0	42,736,752	0	0
Human Services	12,369,404	0	12,369,404	0	0
General Government	20,412,202	0	20,412,202	0	725,303
Unclaimed Monies	522,751	0	522,751	0	0
Unrestricted (Deficit)	(53,982,979)	5,922,927	(48,060,052)	684,136	1,526,986
Total Net Position	\$157,156,632	\$78,818,378	\$235,975,010	\$684,136	\$2,262,082

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2017
For the Fiscal Year Ended June 30, 2017 - Mahoning Adult Services Company Inc.

	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	\$25,130,738	\$7,391,420	\$5,143,714	\$0
Judicial	25,867,202	7,411,969	2,795,592	0
Public Safety	38,448,697	2,786,469	7,162,633	0
Public Works	13,985,860	148,291	10,442,536	4,275,718
Health	39,310,148	3,903,409	16,793,595	0
Human Services	45,416,756	1,938,733	26,254,366	0
Interest and Fiscal Charges	1,462,654	0	0	0
<i>Total Governmental Activities</i>	<u>189,622,055</u>	<u>23,580,291</u>	<u>68,592,436</u>	<u>4,275,718</u>
Business-Type Activities:				
Water	1,484,665	838,288	0	380,868
Sewer	27,230,508	26,191,896	0	462,366
<i>Total Business-Type Activities</i>	<u>28,715,173</u>	<u>27,030,184</u>	<u>0</u>	<u>843,234</u>
<i>Total - Primary Government</i>	<u>\$218,337,228</u>	<u>\$50,610,475</u>	<u>\$68,592,436</u>	<u>\$5,118,952</u>
Component Unit				
Mahoning Adult Services Company, Inc.	\$684,364	\$739,192	\$0	\$0
Mahoning County Land Reutilization Corporation	3,227,955	0	3,118,995	0
<i>Totals - Component Units</i>	<u>\$3,912,319</u>	<u>\$739,192</u>	<u>\$3,118,995</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
- Street Maintenance Equipment
- General Obligation Bond Retirement
- Buildings and Equipment

Grants and Entitlements not Restricted to Specific Programs

Conveyance Taxes

Interest

Payment in Lieu of Taxes

Gain on Sale of Capital Assets

Gain on Sale of Assets Held for Resale

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
(\$12,595,604)	\$0	(\$12,595,604)	\$0	\$0
(15,659,641)	0	(15,659,641)	0	0
(28,499,595)	0	(28,499,595)	0	0
880,685	0	880,685	0	0
(18,613,144)	0	(18,613,144)	0	0
(17,223,657)	0	(17,223,657)	0	0
(1,462,654)	0	(1,462,654)	0	0
<u>(93,173,610)</u>	<u>0</u>	<u>(93,173,610)</u>	<u>0</u>	<u>0</u>
0	(265,509)	(265,509)	0	0
0	(576,246)	(576,246)	0	0
0	(841,755)	(841,755)	0	0
<u>(93,173,610)</u>	<u>(841,755)</u>	<u>(94,015,365)</u>	<u>0</u>	<u>0</u>
0	0	0	54,828	0
0	0	0	0	(108,960)
0	0	0	54,828	(108,960)
4,512,373	0	4,512,373	0	0
2,514,570	0	2,514,570	0	0
8,126,958	0	8,126,958	0	0
14,466,928	0	14,466,928	0	0
3,631,508	0	3,631,508	0	0
4,553,599	0	4,553,599	0	0
271,910	0	271,910	0	0
15,468,357	0	15,468,357	0	0
25,836,588	0	25,836,588	0	0
35,125	0	35,125	0	0
1,264,255	0	1,264,255	0	0
491,502	0	491,502	0	0
7,444,594	0	7,444,594	0	0
2,329,412	0	2,329,412	0	0
863,839	69,813	933,652	23,701	0
629,585	0	629,585	0	0
82,550	717	83,267	0	0
0	0	0	0	147,424
<u>2,926,900</u>	<u>97,994</u>	<u>3,024,894</u>	<u>3,930</u>	<u>86,201</u>
95,450,553	168,524	95,619,077	27,631	233,625
<u>(332,253)</u>	<u>332,253</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>95,118,300</u>	<u>500,777</u>	<u>95,619,077</u>	<u>27,631</u>	<u>233,625</u>
1,944,690	(340,978)	1,603,712	82,459	124,665
<u>155,211,942</u>	<u>79,159,356</u>	<u>234,371,298</u>	<u>601,677</u>	<u>2,137,417</u>
<u>\$157,156,632</u>	<u>\$78,818,378</u>	<u>\$235,975,010</u>	<u>\$684,136</u>	<u>\$2,262,082</u>

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service
Assets						
Equity in Pooled Cash and Cash Equivalents	\$12,630,791	\$3,192,645	\$623,084	\$11,410,697	\$32,060,057	\$1,020,260
Cash and Cash Equivalents:						
In Segregated Accounts	17,739	175,241	0	69,971	17,732	0
With Fiscal Agents	0	0	0	0	93,334	0
Accounts Receivable	325,473	49,772	0	0	0	0
Interfund Receivable	771,443	0	0	0	0	0
Intergovernmental Receivable	3,505,552	3,248,196	0	236,533	1,743,880	182,435
Permissive Sales Taxes Receivable	3,791,454	6,495,560	0	0	0	554,437
Property Taxes Receivable	5,673,912	0	0	9,802,688	17,455,136	2,884,451
Payments in Lieu of Taxes Receivable	0	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	8,224
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	522,751	0	0	0	0	0
Total Assets	\$27,239,115	\$13,161,414	\$623,084	\$21,519,889	\$51,370,139	\$4,649,807
Liabilities						
Accounts Payable	\$409,988	\$122,469	\$299,326	\$615,434	\$269,881	\$0
Accrued Wages	884,710	784,823	438,466	249,536	537,144	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	150,093	172,066	72,733	63,121	243,707	0
Matured Compensated Absences Payable	1,070	0	12,175	10,547	34,252	0
Interfund Payable	0	0	0	71,872	0	0
Accrued Interest Payable	0	0	0	0	0	17,325
Notes Payable	0	0	0	0	0	7,433,342
Total Liabilities	1,445,861	1,079,358	822,700	1,010,510	1,084,984	7,450,667
Deferred Inflows of Resources						
Property Taxes	4,917,629	0	0	8,388,093	14,939,044	2,370,143
Payments in Lieu of Taxes	0	0	0	0	0	0
Unavailable Revenue	3,960,338	2,481,840	0	1,651,128	3,578,173	915,920
Total Deferred Inflows of Resources	8,877,967	2,481,840	0	10,039,221	18,517,217	3,286,063
Fund Balances						
Nonspendable	522,751	0	0	0	0	0
Restricted	2,194,573	9,600,216	0	10,470,158	31,767,938	0
Committed	174,590	0	0	0	0	0
Assigned	985,398	0	0	0	0	0
Unassigned (Deficit)	13,037,975	0	(199,616)	0	0	(6,086,923)
Total Fund Balances (Deficit)	16,915,287	9,600,216	(199,616)	10,470,158	31,767,938	(6,086,923)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$27,239,115	\$13,161,414	\$623,084	\$21,519,889	\$51,370,139	\$4,649,807

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, 2017*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$8,849,367	\$29,915,758	\$99,702,659
0	3,893	284,576
0	0	93,334
0	686,076	1,061,321
0	0	771,443
0	14,755,652	23,672,248
0	0	10,841,451
0	9,070,327	44,886,514
619,359	0	619,359
0	459,171	467,395
0	0	522,751
<u>\$9,468,726</u>	<u>\$54,890,877</u>	<u>\$182,923,051</u>
\$102,828	\$1,038,955	\$2,858,881
0	773,331	3,668,010
184,199	148,554	332,753
0	210,320	912,040
0	0	58,044
122,198	577,373	771,443
24,532	804	42,661
7,411,201	340,475	15,185,018
7,844,958	3,089,812	23,828,850
0	7,774,511	38,389,420
619,359	0	619,359
0	11,606,853	24,194,252
619,359	19,381,364	63,203,031
0	0	522,751
1,004,409	32,419,701	87,456,995
0	0	174,590
0	0	985,398
0	0	6,751,436
1,004,409	32,419,701	95,891,170
<u>\$9,468,726</u>	<u>\$54,890,877</u>	<u>\$182,923,051</u>

Total Governmental Fund Balances \$95,891,170

Amounts reported for governmental activities in the statement of net position are different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 147,609,648

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

Intergovernmental	\$13,082,992
Fees, Licenses and Permits	360
Charges for Services	21,440
Special Assessments	467,395
Permissive Sales Tax	4,124,971
Delinquent Property Taxes	<u>6,497,094</u>

Total 24,194,252

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

Net Position	4,794,593
Accrued Interest	7,523
General Obligation Bonds	3,552,686
Claims Payable	1,211,210
Deferred Charge on Refunding	(265,421)
Internal Balances	<u>(424,113)</u>

Total 8,876,478

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (99,704)

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

Deferred Outflows - Pension	44,268,117
Deferred Inflows - Pension	(1,653,272)
Net Pension Liability	<u>(115,029,238)</u>

Total (72,414,393)

Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds. 868,669

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

General Obligation Bonds	(34,918,242)
OPWC Loan Payable	(1,590,416)
Claims Payable	(1,211,210)
Compensated Absences	<u>(10,049,620)</u>

Total (47,769,488)

Net Position of Governmental Activities

\$157,156,632

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment
Revenues							
Property Taxes	\$4,427,914	\$0	\$0	\$8,282,225	\$14,731,304	\$2,739,279	\$0
Payments in Lieu of Taxes	0	0	0	0	0	0	629,585
Permissive Sales Tax	15,605,644	26,032,920	0	0	0	1,254,265	491,502
Intergovernmental	6,798,151	6,311,008	15,969,136	6,493,947	11,040,440	401,683	142,700
Conveyance Taxes	2,329,412	0	0	0	0	0	0
Interest	677,238	0	0	0	0	0	105,556
Fees, Licenses and Permits	5,341,807	332,164	0	0	0	0	375
Fines and Forfeitures	1,617,105	29,454	0	0	0	0	0
Rentals and Royalties	1,685,718	244,385	0	0	5,161	0	0
Charges for Services	1,126,827	465,635	839,308	0	745,772	0	0
Contributions and Donations	0	0	0	0	0	0	5,000
Special Assessments	0	0	0	0	0	0	0
Other	492,821	199,444	121,147	72,477	512,690	174,071	298,516
<i>Total Revenues</i>	<u>40,102,637</u>	<u>33,615,010</u>	<u>16,929,591</u>	<u>14,848,649</u>	<u>27,035,367</u>	<u>4,569,298</u>	<u>1,673,234</u>
Expenditures							
Current:							
General Government:							
Legislative and Executive	13,118,079	0	0	0	0	114,938	0
Judicial	20,037,885	0	0	0	0	0	0
Public Safety	731,125	28,601,639	0	0	0	0	0
Public Works	0	0	0	0	0	0	0
Health	0	0	0	0	25,820,610	0	0
Human Services	1,721,945	0	16,931,550	13,847,388	0	0	0
Capital Outlay	0	0	0	0	0	0	7,231,842
Debt Service:							
Principal Retirement	0	0	0	0	0	3,183,881	15,000
Interest and Fiscal Charges	0	0	0	0	0	1,190,962	93,334
Issuance Costs	0	0	0	0	0	221,223	136,982
<i>Total Expenditures</i>	<u>35,609,034</u>	<u>28,601,639</u>	<u>16,931,550</u>	<u>13,847,388</u>	<u>25,820,610</u>	<u>4,711,004</u>	<u>7,477,158</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,493,603</u>	<u>5,013,371</u>	<u>(1,959)</u>	<u>1,001,261</u>	<u>1,214,757</u>	<u>(141,706)</u>	<u>(5,803,924)</u>
Other Financing Sources (Uses)							
Sale of Capital Assets	13,925	0	0	0	0	53,271	467,782
General Obligation Refunding Bonds Issued	0	0	0	0	0	5,900,000	0
General Obligation Bonds Issued	0	0	0	0	0	0	0
Premium on General Obligation Refunding Bonds	0	0	0	0	0	485,719	0
Premium on General Obligation Bonds	0	0	0	0	0	107,973	0
Payment to Refunded Bond Escrow Account	0	0	0	0	0	(6,202,468)	0
Transfers In	52,629	0	854,802	0	0	71,812	586,972
Transfers Out	(1,515,843)	(42,136)	(789,509)	0	(349,303)	0	(878,730)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,449,289)</u>	<u>(42,136)</u>	<u>65,293</u>	<u>0</u>	<u>(349,303)</u>	<u>416,307</u>	<u>176,024</u>
<i>Net Change in Fund Balances</i>	3,044,314	4,971,235	63,334	1,001,261	865,454	274,601	(5,627,900)
<i>Fund Balances (Deficit)</i>							
<i>Beginning of Year</i>	<u>13,870,973</u>	<u>4,628,981</u>	<u>(262,950)</u>	<u>9,468,897</u>	<u>30,902,484</u>	<u>(6,361,524)</u>	<u>6,632,309</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$16,915,287</u>	<u>\$9,600,216</u>	<u>(\$199,616)</u>	<u>\$10,470,158</u>	<u>\$31,767,938</u>	<u>(\$6,086,923)</u>	<u>\$1,004,409</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, 2017*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$8,360,666
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$7,586,792	\$37,767,514	Current Year Additions	\$12,666,240
0	629,585	Current Year Depreciation	<u>(9,856,291)</u>
35,125	43,419,456	Total	2,809,949
32,041,277	79,198,342	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.	(1,338,199)
0	2,329,412	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
81,045	863,839	Intergovernmental	1,027,203
8,640,426	14,314,772	Fees, Licenses and Permits	360
943,097	2,589,656	Charges for Services	21,440
15,275	1,950,539	Special Assessments	10,891
1,224,996	4,402,538	Permissive Sales Tax	(323,629)
3,016	8,016	Delinquent Property Taxes	<u>38,422</u>
290,095	290,095	Total	774,687
1,020,889	2,892,055	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.	
51,882,033	190,655,819	Principal Retirement	3,538,228
		Payment to Refunded Bond Escrow Account	<u>6,202,468</u>
9,765,383	22,998,400	Total	9,740,696
3,696,262	23,734,147	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.	
2,754,499	32,087,263	Accrued Interest	9,273
9,007,406	9,007,406	Amortization of Bond Premium	49,390
11,899,860	37,720,470	Amortization of Loss of Refunding	<u>(30,918)</u>
9,380,096	41,880,979	Total	27,745
4,554,745	11,786,587	Some expenses like compensated absences are reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	(586,530)
339,347	3,538,228	Other financing sources in the governmental funds increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.	
85,114	1,369,410	General Obligation Refunding Bonds Issued	(5,900,000)
0	358,205	General Obligation Bonds Issued	(1,075,000)
51,482,712	184,481,095	Premium on General Obligation Refunding Bonds	(485,719)
		Premium on General Obligation Bonds	<u>(107,973)</u>
399,321	6,174,724	Total	(7,568,692)
72,740	607,718	The internal service funds used by management are not reported in the County-internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
0	5,900,000	Change in Net Position	4,845,833
1,075,000	1,075,000	Internal Balances	<u>(267,065)</u>
0	485,719	Total	4,578,768
0	107,973	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	8,543,524
0	(6,202,468)	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(23,397,924)
4,232,915	5,799,130	<i>Change in Net Position of Governmental Activities</i>	<u>\$1,944,690</u>
(2,011,609)	(5,587,130)		
3,369,046	2,185,942		
3,768,367	8,360,666		
28,651,334	87,530,504		
\$32,419,701	\$95,891,170		

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,411,589	\$4,411,589	\$4,427,914	\$16,325
Permissive Sales Tax	15,643,090	15,643,090	15,819,945	176,855
Intergovernmental	5,059,609	5,059,609	5,575,906	516,297
Conveyance Fees	1,750,000	1,750,000	2,320,046	570,046
Interest	600,000	600,000	989,258	389,258
Fees, Licenses and Permits	2,922,000	2,922,000	3,728,415	806,415
Fines and Forfeitures	1,600,000	1,600,000	1,615,002	15,002
Rentals and Royalties	1,500,000	1,500,000	1,685,718	185,718
Charges for Services	620,000	620,000	943,934	323,934
Other	0	0	462,993	462,993
<i>Total Revenues</i>	<u>34,106,288</u>	<u>34,106,288</u>	<u>37,569,131</u>	<u>3,462,843</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,839,279	13,084,603	12,684,190	400,413
Judicial	18,366,592	19,145,988	18,856,981	289,007
Public Safety	818,156	802,996	751,731	51,265
Human Services	2,050,769	2,044,138	1,915,384	128,754
<i>Total Expenditures</i>	<u>34,074,796</u>	<u>35,077,725</u>	<u>34,208,286</u>	<u>869,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>31,492</u>	<u>(971,437)</u>	<u>3,360,845</u>	<u>4,332,282</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	13,925	13,925
Advance In	0	0	755,329	755,329
Advance Out	0	(342,677)	(699,969)	(357,292)
Transfers In	185,000	185,000	352,629	167,629
Transfers Out	(1,476,896)	(2,415,596)	(1,565,843)	849,753
<i>Total Other Financing Sources (Uses)</i>	<u>(1,291,896)</u>	<u>(2,573,273)</u>	<u>(1,143,929)</u>	<u>1,429,344</u>
<i>Net Change in Fund Balance</i>	<u>(1,260,404)</u>	<u>(3,544,710)</u>	<u>2,216,916</u>	<u>5,761,626</u>
<i>Fund Balance at Beginning of Year</i>	9,254,490	9,254,490	9,254,490	0
Prior Year Encumbrances Appropriated	235,492	235,492	235,492	0
<i>Fund Balances at End of Year</i>	<u>\$8,229,578</u>	<u>\$5,945,272</u>	<u>\$11,706,898</u>	<u>\$5,761,626</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permissive Sales Tax	\$26,109,000	\$26,109,000	\$26,337,000	\$228,000
Intergovernmental	656,000	1,256,000	1,592,645	336,645
Fees, Licenses and Permits	400,000	400,000	318,063	(81,937)
Fines and Forfeitures	10,000	10,000	27,550	17,550
Rentals and Royalties	300,000	300,000	262,272	(37,728)
Charges for Services	435,000	435,000	462,004	27,004
Other	170,000	170,000	199,596	29,596
<i>Total Revenues</i>	28,080,000	28,680,000	29,199,130	519,130
Expenditures				
Current:				
Public Safety	28,390,297	29,342,306	28,937,414	404,892
<i>Excess of Revenues Over (Under) Expenditures</i>	(310,297)	(662,306)	261,716	924,022
Other Financing Sources (Uses)				
Transfers Out	(80,500)	(81,200)	(42,136)	39,064
<i>Net Change in Fund Balance</i>	(390,797)	(743,506)	219,580	963,086
<i>Fund Balance Beginning of Year</i>	801,368	801,368	801,368	0
Prior Year Encumbrances Appropriated	390,797	390,797	390,797	0
<i>Fund Balance End of Year</i>	<u>\$801,368</u>	<u>\$448,659</u>	<u>\$1,411,745</u>	<u>\$963,086</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$17,018,480	\$15,890,602	\$15,969,136	\$78,534
Charges for Services	878,470	878,470	839,308	(39,162)
Other	32,250	32,250	121,147	88,897
<i>Total Revenues</i>	<u>17,929,200</u>	<u>16,801,322</u>	<u>16,929,591</u>	<u>128,269</u>
Expenditures				
Current:				
Human Services	<u>17,490,650</u>	<u>17,366,551</u>	<u>17,004,667</u>	<u>361,884</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>438,550</u>	<u>(565,229)</u>	<u>(75,076)</u>	<u>490,153</u>
Other Financing Sources (Uses)				
Transfers In	854,800	854,800	854,802	2
Transfers Out	<u>(846,600)</u>	<u>(846,995)</u>	<u>(789,509)</u>	<u>57,486</u>
<i>Total Other Financing Sources (Uses)</i>	<u>8,200</u>	<u>7,805</u>	<u>65,293</u>	<u>57,488</u>
<i>Net Change in Fund Balance</i>	446,750	(557,424)	(9,783)	547,641
<i>Fund Balance Beginning of Year</i>	523,673	523,673	523,673	0
Prior Year Encumbrances Appropriated	<u>53,947</u>	<u>53,947</u>	<u>53,947</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,024,370</u></u>	<u><u>\$20,196</u></u>	<u><u>\$567,837</u></u>	<u><u>\$547,641</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$8,318,904	\$8,318,904	\$8,282,225	(\$36,679)
Intergovernmental	6,196,247	6,196,247	6,493,947	297,700
Other	5,000	5,000	72,477	67,477
<i>Total Revenues</i>	14,520,151	14,520,151	14,848,649	328,498
Expenditures				
Current:				
Human Services	14,520,151	14,520,151	13,683,633	836,518
<i>Net Change in Fund Balance</i>	0	0	1,165,016	1,165,016
<i>Fund Balance Beginning of Year</i>	10,245,681	10,245,681	10,245,681	0
<i>Fund Balance End of Year</i>	<u>\$10,245,681</u>	<u>\$10,245,681</u>	<u>\$11,410,697</u>	<u>\$1,165,016</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$14,760,990	\$14,760,990	\$14,731,304	(\$29,686)
Intergovernmental	9,881,958	9,881,958	10,820,343	938,385
Rentals and Royalties	5,160	5,161	5,161	0
Charges for Services	764,000	764,000	712,285	(51,715)
Contributions and Donations	250	250	0	(250)
Other	85,700	557,315	498,212	(59,103)
<i>Total Revenues</i>	25,498,058	25,969,674	26,767,305	797,631
Expenditures				
Current:				
Health	26,754,433	28,532,666	26,417,905	2,114,761
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,256,375)	(2,562,992)	349,400	2,912,392
Other Financing Sources (Uses)				
Transfers Out	0	(1,849,303)	(349,303)	1,500,000
<i>Net Change in Fund Balance</i>	(1,256,375)	(4,412,295)	97	4,412,392
<i>Fund Balance Beginning of Year</i>	30,461,067	30,461,067	30,461,067	0
Prior Year Encumbrances Appropriated	784,775	784,775	784,775	0
<i>Fund Balance End of Year</i>	<u>\$29,989,467</u>	<u>\$26,833,547</u>	<u>\$31,245,939</u>	<u>\$4,412,392</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,347,699	\$19,916,189	\$21,263,888	\$11,117,608
Receivables:				
Property Taxes	0	0	0	266,105
Intergovernmental	55,292	2,597,478	2,652,770	52,195
Accounts	239,929	1,543,945	1,783,874	3,372
Prepaid Items	0	0	0	501,745
<i>Total Current Assets</i>	<u>1,642,920</u>	<u>24,057,612</u>	<u>25,700,532</u>	<u>11,941,025</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	832,946	832,946	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,162,784	10,162,784	0
Special Assessments Receivable	23,891	290,676	314,567	0
Capital Assets:				
Nondepreciable Capital Assets	1,805,750	9,844,764	11,650,514	0
Depreciable Capital Assets, Net	10,848,112	68,948,662	79,796,774	0
<i>Total Noncurrent Assets</i>	<u>12,677,753</u>	<u>90,079,832</u>	<u>102,757,585</u>	<u>0</u>
<i>Total Assets</i>	<u>14,320,673</u>	<u>114,137,444</u>	<u>128,458,117</u>	<u>11,941,025</u>
Deferred Outflows of Resources				
Pension	0	3,490,412	3,490,412	0
Deferred Charge on Refunding	71,881	0	71,881	265,421
<i>Total Deferred Outflows of Resources</i>	<u>\$71,881</u>	<u>\$3,490,412</u>	<u>\$3,562,293</u>	<u>\$265,421</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2017

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$10,086	\$398,514	\$408,600	\$44,514
Accrued Wages	0	394,848	394,848	9,431
Contracts Payable	9,180	203,285	212,465	0
Intergovernmental Payable	0	503,967	503,967	357,295
Compensated Absences Payable	0	411,736	411,736	0
Accrued Interest Payable	95,687	146,451	242,138	7,523
Notes Payable	2,262,530	3,009,297	5,271,827	0
Revenue Bonds Payable	45,600	1,132,700	1,178,300	0
General Obligation Bonds Payable	45,000	0	45,000	215,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,726	237,990	248,716	0
OPWC Loans Payable	27,683	200,712	228,395	0
Claims Payable	0	0	0	2,626,382
<i>Total Current Liabilities</i>	<u>2,506,492</u>	<u>6,644,500</u>	<u>9,150,992</u>	<u>3,260,145</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	714,426	714,426	0
Revenue Bonds Payable	2,899,800	25,759,373	28,659,173	0
General Obligation Bonds Payable	1,178,847	0	1,178,847	3,337,686
Special Assessment Bonds Payable	0	45,000	45,000	0
OWDA Loans Payable	123,342	523,646	646,988	0
OPWC Loans Payable	358,032	3,721,556	4,079,588	0
Net Pension Liability	0	9,045,701	9,045,701	0
Claims Payable	0	0	0	547,917
<i>Total Long-Term Liabilities</i>	<u>4,560,021</u>	<u>39,809,702</u>	<u>44,369,723</u>	<u>3,885,603</u>
<i>Total Liabilities</i>	<u>7,066,513</u>	<u>46,454,202</u>	<u>53,520,715</u>	<u>7,145,748</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	266,105
Pension	0	105,430	105,430	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>105,430</u>	<u>105,430</u>	<u>266,105</u>
Net Position				
Net Investment in Capital Assets	6,372,947	55,526,774	61,899,721	0
Restricted for Debt Service	0	10,995,730	10,995,730	0
Unrestricted	953,094	4,545,720	5,498,814	4,794,593
<i>Total Net Position</i>	<u>\$7,326,041</u>	<u>\$71,068,224</u>	<u>78,394,265</u>	<u>\$4,794,593</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:

424,113

Net position of business-type activities

\$78,818,378

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, 2017*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$787,495	\$25,656,921	\$26,444,416	\$28,228,450
Fees, Licenses and Permits	50,793	365,919	416,712	0
Rentals	0	17,532	17,532	0
Other	6,175	91,819	97,994	34,845
<i>Total Operating Revenues</i>	<u>844,463</u>	<u>26,132,191</u>	<u>26,976,654</u>	<u>28,263,295</u>
Operating Expenses				
Personal Services	0	10,632,390	10,632,390	181,974
Materials and Supplies	56,874	1,361,431	1,418,305	320,235
Contractual Services	775,487	10,430,166	11,205,653	2,834,291
Depreciation	407,399	3,626,681	4,034,080	0
Claims	0	0	0	20,291,979
Change in Worker's Compensation Estimate	0	0	0	(80)
Other	5,134	313,476	318,610	19,171
<i>Total Operating Expenses</i>	<u>1,244,894</u>	<u>26,364,144</u>	<u>27,609,038</u>	<u>23,647,570</u>
<i>Operating Income (Loss)</i>	<u>(400,431)</u>	<u>(231,953)</u>	<u>(632,384)</u>	<u>4,615,725</u>
Non-Operating Revenues (Expenses)				
Interest	4,418	65,395	69,813	0
Property Taxes	0	0	0	271,910
Grants	0	0	0	79,187
Interest and Fiscal Charges	(176,724)	(636,494)	(813,218)	(120,989)
Gain on Sale of Capital Assets	0	717	717	0
Special Assessments	0	151,524	151,524	0
Issuance Costs	(66,253)	(493,729)	(559,982)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(238,559)</u>	<u>(912,587)</u>	<u>(1,151,146)</u>	<u>230,108</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(638,990)</u>	<u>(1,144,540)</u>	<u>(1,783,530)</u>	<u>4,845,833</u>
Capital Contributions	380,868	1,006,619	1,387,487	0
Transfers In	500,000	0	500,000	0
Transfers Out	0	(712,000)	(712,000)	0
<i>Change in Net Position</i>	<u>241,878</u>	<u>(849,921)</u>	<u>(608,043)</u>	<u>4,845,833</u>
<i>Net Position (Deficit) Beginning of Year</i>	<u>7,084,163</u>	<u>71,918,145</u>		<u>(51,240)</u>
<i>Net Position End of Year</i>	<u>\$7,326,041</u>	<u>\$71,068,224</u>		<u>\$4,794,593</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.

267,065

Change in net position of business-type activities

(\$340,978)

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$825,294	\$25,686,784	\$26,512,078	\$0
Cash Received from Interfund Services Provided	0	0	0	28,226,081
Other Cash Receipts	16,900	127,436	144,336	29,444
Cash Payments to Employees for Services	0	(9,301,831)	(9,301,831)	(178,628)
Cash Payments for Goods and Services	(803,294)	(9,972,627)	(10,775,921)	(2,538,550)
Cash Payments for Claims	0	0	0	(20,452,240)
Cash Payments for Workers' Compensation Premiums	0	0	0	(567,189)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(702,516)
Cash Payments for Interfund Services Provided	(19,760)	(1,625,959)	(1,645,719)	0
Other Cash Payments	(6,634)	(326,785)	(333,419)	(19,171)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>12,506</u>	<u>4,587,018</u>	<u>4,599,524</u>	<u>3,797,231</u>
Cash Flows from Noncapital and Related Financing Activities				
Property Taxes	0	0	0	271,910
Grants	0	0	0	40,021
Special Assessments	19,010	204,312	223,322	0
Principal Paid on Bonds	0	0	0	(205,000)
Interest Paid on Bonds	0	0	0	(106,931)
Transfers In	500,000	0	500,000	0
Transfers Out	0	(712,000)	(712,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>519,010</u>	<u>(507,688)</u>	<u>11,322</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	325,576	461,448	787,024	0
Sale of Capital Assets	0	6,775	6,775	0
OPWC Loans Issued	0	462,906	462,906	0
General Obligation Notes Issued	2,260,000	3,005,000	5,265,000	0
Premium on Notes Issued	3,373	7,349	10,722	0
General Obligation Bonds Issued	985,000	0	985,000	0
Premium on Bonds Issued	94,660	0	94,660	0
Revenue Bonds Issued	0	19,746,422	19,746,422	0
Premium on Revenue Bonds Issued	0	845,451	845,451	0
Special Assessment Bonds Issued	0	50,000	50,000	0
Payment to Refunded Bond Escrow Account	(1,050,030)	(8,406,692)	(9,456,722)	0
Principal Paid on Notes	(375,000)	(3,000,000)	(3,375,000)	0
Interest Paid on Notes	(5,625)	(45,000)	(50,625)	0
Principal Paid on General Obligation Bonds	(45,000)	0	(45,000)	0
Interest Paid on General Obligation Bonds	(40,363)	0	(40,363)	0
Principal Paid on Special Assessment Bonds	0	(2,353)	(2,353)	0
Interest Paid on Special Assessment Bonds	0	(962)	(962)	0
Principal Paid on Revenue Bonds	(43,400)	(1,053,620)	(1,097,020)	0
Interest Paid on Revenue Bonds	(134,611)	(620,462)	(755,073)	0
Principal Paid on OPWC Loans	(27,682)	(222,740)	(250,422)	0
Principal Paid on OWDA Loans	(10,726)	(249,085)	(259,811)	0
Interest Paid on OWDA Loans	0	(12,610)	(12,610)	0
Issuance Costs	(66,253)	(493,729)	(559,982)	0
Payments for Capital Acquisitions	(1,505,005)	(4,247,078)	(5,752,083)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>364,914</u>	<u>6,231,020</u>	<u>6,595,934</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	4,418	65,395	69,813	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>900,848</u>	<u>10,375,745</u>	<u>11,276,593</u>	<u>3,797,231</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>446,851</u>	<u>20,536,174</u>	<u>20,983,025</u>	<u>7,320,377</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,347,699</u>	<u>\$30,911,919</u>	<u>\$32,259,618</u>	<u>\$11,117,608</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$400,431)	(\$231,953)	(\$632,384)	\$4,615,725
Adjustments:				
Depreciation	407,399	3,626,681	4,034,080	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	(2,269)	(160,629)	(162,898)	(2,369)
Intergovernmental Receivable	0	(157,342)	(157,342)	(5,401)
Prepaid Items	0	0	0	61,002
Deferred Outflow - Pension	0	1,176,905	1,176,905	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	6,942	(34,014)	(27,072)	(12,215)
Contracts Payable	865	17,358	18,223	0
Accrued Wages	0	25,399	25,399	2,903
Compensated Absences Payable	0	76,170	76,170	0
Net Pension Liability	0	202,496	202,496	0
Deferred Inflow - Pension	0	(143,709)	(143,709)	0
Intergovernmental Payable	0	189,656	189,656	(346,224)
Claims Payable	0	0	0	(516,190)
<i>Total Adjustments</i>	<u>412,937</u>	<u>4,818,971</u>	<u>5,231,908</u>	<u>(818,494)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$12,506</u>	<u>\$4,587,018</u>	<u>\$4,599,524</u>	<u>\$3,797,231</u>

Noncash Capital Financing Activities

During 2017, the buildings and equipment capital projects fund paid \$544,253 directly to contractors on behalf of the sewer enterprise fund. This amount is included in capital contributions.

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

Assets	
Equity in Pooled Cash and Cash Equivalents	\$13,420,091
Cash and Cash Equivalents in Segregated Accounts	3,857,940
Property Taxes Receivable	197,136,124
Special Assessment Receivable	<u>12,116,124</u>
<i>Total Assets</i>	<u><u>\$226,530,279</u></u>
 Liabilities	
Intergovernmental Payable	\$211,183,842
Undistributed Monies	10,065,689
Payroll Withholdings	859,438
Deposits Held and Due to Others	<u>4,421,310</u>
<i>Total Liabilities</i>	<u><u>\$226,530,279</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

The County participates in one shared risk pool and 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 22 to the basic financial statements.

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

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Fund Accounting

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

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

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

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

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

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

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

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

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

Measurement Focus

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Basis of Accounting

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

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments, charges for services, fees, licenses and permits and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 14)

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

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

Pensions

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

Cash and Cash Equivalents

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

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

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

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

During 2017, investments were limited to STAR Ohio, federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, commercial paper and U.S. Treasury notes.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2017 amounted to \$677,238, which includes \$575,396 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, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Restricted Assets

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

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

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

Interfund Balances

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

Compensated Absences

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
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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.

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Mahoning County, Ohio
Notes to the Basic Financial Statements
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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.

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

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

Net Position

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

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

Operating Revenues and Expenses

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

Contributions of Capital

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

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Estimates

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

Budgetary Process

All funds are legally required to be budgeted and appropriated. Budgetary information was not presented for funds that did not have any budgetary activity in 2017. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the department level for the general fund and at the fund level for all other funds, and, within each, the amount appropriated for personal services. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

Deferred Charge on Refunding

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

Note 3 - Budgetary Basis of Accounting

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

- 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 revolving loans, community and economic development, foundation grants, certificate of title administration and recorder equipment funds are classified to the general fund for GAAP reporting.

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

	Net Change in Fund Balances				
	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
GAAP Basis	\$3,044,314	\$4,971,235	\$63,334	\$1,001,261	\$865,454
Net Adjustment for Revenue Accruals	(283,686)	(2,801,643)	0	0	(268,062)
Beginning Fair Value					
Adjustment for Investments	(578,475)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	891,668	0	0	0	0
Advance In	755,329	0	0	0	0
Beginning Unrecorded Cash	1,838	0	0	0	0
Ending Unrecorded Cash	(406,570)	(1,614,237)	0	0	0
Perspective Difference:					
Revolving Loans	2,078	0	0	0	0
Community and Economic Development	22,323	0	0	0	0
Foundation Grants	7,737	0	0	0	0
Certificate of Title Administration	(58,781)	0	0	0	0
Recorder Equipment	160,884	0	0	0	0
Net Adjustment for Expenditure Accruals	(338,127)	(169,112)	(17,870)	163,755	216,823
Advance Out	(699,969)	0	0	0	0
Encumbrances	(303,647)	(166,663)	(55,247)	0	(814,118)
Budget Basis	<u>\$2,216,916</u>	<u>\$219,580</u>	<u>(\$9,783)</u>	<u>\$1,165,016</u>	<u>\$97</u>

Note 4 - Fund Balances

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balances	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board
<i>Nonspendable</i>				
Unclaimed monies	\$522,751	\$0	\$0	\$0
<i>Restricted for</i>				
County Courts	0	0	0	0
Home Improvement	0	0	0	0
Public Safety	0	0	0	0
Public Health and Welfare	0	0	0	0
Developmental Disability Services	0	0	0	0
Youth Benefit Services	0	0	0	10,470,158
Criminal and Administrative Justice	0	9,600,216	0	0
Street Maintenance	0	0	0	0
Underground Storage Tank	0	0	0	0
Child Support Enforcement	0	0	0	0
Revolving Loans and Community Development	49,205	0	0	0
Tax Administration	9,004	0	0	0
Youth Programs	8,185	0	0	0
Adult Protective Service	350	0	0	0
Property Tax Refunds	520,436	0	0	0
Recorder Equipment	294,477	0	0	0
Capital Improvements	0	0	0	0
Community Programs	0	0	0	0
911 Emergency Phone System	0	0	0	0
Coroner Laboratory Testing	0	0	0	0
Law Library	0	0	0	0
Geographic Information System	0	0	0	0
Dog and Kennel	0	0	0	0
Convention and Visitors Bureau	0	0	0	0
Senior Citizens	0	0	0	0
Title Certificate Administration	1,312,916	0	0	0
<i>Total Restricted</i>	2,194,573	9,600,216	0	10,470,158
<i>Committed for</i>				
General Operations and Administration	58,402	0	0	0
Veterans Services	116,188	0	0	0
<i>Total Committed</i>	174,590	0	0	0
<i>Assigned to</i>				
Building Regulations	985,398	0	0	0
<i>Unassigned (Deficit)</i>	13,037,975	0	(199,616)	0
<i>Total Fund Balances (Deficit)</i>	\$16,915,287	\$9,600,216	(\$199,616)	\$10,470,158

Mahoning County, Ohio
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For the Year Ended December 31, 2017

Fund Balances	Developmental Disabilities Board	Debt Service	Buildings and Equipment	Other Governmental Funds	Total
<i>Nonspendable</i>					
Unclaimed monies	\$0	\$0	\$0	\$0	\$522,751
<i>Restricted for</i>					
County Courts	0	0	0	5,935,455	5,935,455
Home Improvement	0	0	0	3,028,749	3,028,749
Public Safety	0	0	0	816,838	816,838
Public Health and Welfare	0	0	0	7,704,364	7,704,364
Developmental Disability Services	31,767,938	0	0	0	31,767,938
Youth Benefit Services	0	0	0	0	10,470,158
Criminal and Administrative Justice	0	0	0	0	9,600,216
Street Maintenance	0	0	0	6,070,113	6,070,113
Underground Storage Tank	0	0	0	143,800	143,800
Child Support Enforcement	0	0	0	155,768	155,768
Revolving Loans and Community Development	0	0	0	0	49,205
Tax Administration	0	0	0	22,459	31,463
Youth Programs	0	0	0	0	8,185
Adult Protective Service	0	0	0	0	350
Property Tax Refunds	0	0	0	0	520,436
Recorder Equipment	0	0	0	0	294,477
Capital Improvements	0	0	1,004,409	2,938,406	3,942,815
Community Programs	0	0	0	2,606,634	2,606,634
911 Emergency Phone System	0	0	0	1,708,455	1,708,455
Coroner Laboratory Testing	0	0	0	59,415	59,415
Law Library	0	0	0	141,144	141,144
Geographic Information System	0	0	0	70,680	70,680
Dog and Kennel	0	0	0	119,902	119,902
Convention and Visitors Bureau	0	0	0	711,185	711,185
Senior Citizens	0	0	0	186,334	186,334
Title Certificate Administration	0	0	0	0	1,312,916
<i>Total Restricted</i>	31,767,938	0	1,004,409	32,419,701	87,456,995
<i>Committed for</i>					
General Operations and Administration	0	0	0	0	58,402
Veterans Services	0	0	0	0	116,188
<i>Total Committed</i>	0	0	0	0	174,590
<i>Assigned to</i>					
Building Regulations	0	0	0	0	985,398
<i>Unassigned (Deficit)</i>	0	(6,086,923)	0	0	6,751,436
<i>Total Fund Balances (Deficit)</i>	\$31,767,938	(\$6,086,923)	\$1,004,409	\$32,419,701	\$95,891,170

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

Note 5 – Accountability

The following funds had a deficit fund balance/net position as of December 31, 2017:

Department of Human Services	\$199,616
Debt Service	6,086,923
Telephone/Data Board	19,483

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

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

Management is currently analyzing the telephone/data board internal service fund’s operations to determine appropriate steps to alleviate the deficit.

Note 6 - Deposits and Investments

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

Protection of the County’s deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, 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;
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;

Mahoning County, Ohio
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3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
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;
9. Up to forty percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase; and
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. 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. All interest and principal shall be denominated and payable in United States funds.

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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. Bankers acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$36,263,452 of the County's bank balance of \$38,195,008 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

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

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

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

Six of the County's eight financial institutions were in the process of joining OPCS; however, at December 31, 2017, the financial institutions still maintained their own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2017, the County's board of developmental disabilities special revenue fund had a balance of \$93,334 with NEON, a jointly governed organization (See Note 22). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

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For the Year Ended December 31, 2017

Investments

Investments are reported at fair value. As of December 31, 2017, 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	\$1,041,923	Average of 52.1 days	AAAm	NA
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	4,507,751	Less than one year	AA+	4.78 %
Federal Home Loan Bank Bonds	7,167,556	Less than three years	AA+	7.61
Federal Home Loan Bank Bonds	5,099,741	Less than five years	AA+	5.41
Federal National Mortgage Association Bonds	3,487,040	Less than one year	AA+	3.70
Federal National Mortgage Association Bonds	18,729,863	Less than three years	AA+	19.87
Federal National Mortgage Association Bonds	6,543,446	Less than five years	AA+	6.94
Federal Home Loan Mortgage Corporation Bonds	1,498,710	Less than one year	AA+	1.59
Federal Home Loan Mortgage Corporation Bonds	15,006,532	Less than three years	AA+	15.92
Federal Home Loan Mortgage Corporation Bonds	3,507,977	Less than five years	AA+	3.72
Federal Farm Credit Bonds	2,487,379	Less than one year	AA+	2.64
Federal Farm Credit Bonds	6,968,004	Less than three years	AA+	7.39
Federal Farm Credit Bonds	4,922,201	Less than five years	AA+	5.22
Commercial Paper	8,717,368	Less than one year	AA+	9.25
United States Treasury Notes	5,600,007	Less than five years	AA+	5.94
Total Fair Value - Level Two Inputs	<u>94,243,575</u>			
Total Investments	<u>\$95,285,498</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, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Credit Risk All investments of the County carry a rating of AA+ or AAAm by Standard & Poor's. 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
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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 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes were levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$14.30 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2017 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,913,594,420
Other Real Estate	935,487,110
Tangible Personal Property	
Public Utility	259,468,060
Total	<u><u>\$4,108,549,590</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 - Permissive Sales and Use Tax

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

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

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

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

Note 9 - Contingent Liabilities

Grants

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

Litigation

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

Note 10 - Receivables

Receivables at December 31, 2017, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund and intergovernmental receivables arising from grants, entitlements, and shared revenues.

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

Special assessments expected to be collected in more than one year amount to \$8,224 in the debt service fund, \$459,171 in the 911 operations special revenue fund, \$23,891 in the water enterprise fund and \$290,676 in the sewer enterprise fund. At December 31, 2017 the amount of delinquent special assessments was \$281,607.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Funds</i>	
General Fund	
Local Government	\$1,354,662
Sales Tax Transitional Aid	748,541
Casino Revenues	685,734
Homestead and Rollback	325,863
Ohio Public Defender	226,242
Special Elections	164,510
<i>Total General Fund</i>	3,505,552
Special Revenue Funds	
<i>Major</i>	
Criminal and Administrative Justice	3,248,196
Children Services Board	236,533
Developmental Disabilities Board	1,743,880
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	4,951,726
Board of Mental Health	258,558
911 Operations	25,955
Area Agency on Aging	87,212
Grants	7,669,033
Sheriff's Policing Revenue	21,312
<i>Total Special Revenue Funds</i>	18,242,405
Major Debt Service Fund	
Debt Service	182,435
NonMajor Capital Projects Fund	
Roads and Bridges	1,741,856
<i>Total Governmental Funds</i>	\$23,672,248

At December 31, 2017 the County had an intergovernmental receivable of \$55,292 and \$2,597,478 in the water and sewer enterprise funds, respectively, for charges to various cities and debt as well as \$13,029 and \$39,166, respectively, in the internal service funds for a refund from the Bureau of Workers' Compensation to the Workers' Compensation fund and homestead and rollback on tax distributions specific to the self-hospitalization fund.

Mahoning County, Ohio
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For the Year Ended December 31, 2017

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,079,354	\$0	(\$51,559)	\$1,027,795
Construction in progress	12,054,707	7,252,605	(5,512,316)	13,794,996
Total capital assets not being depreciated	13,134,061	7,252,605	(5,563,875)	14,822,791
Capital assets being depreciated				
Buildings, structures and improvements	93,992,706	6,797,487	(3,087,710)	97,702,483
Furniture, fixtures and equipment	20,669,754	623,137	(417,850)	20,875,041
Vehicles	11,528,990	645,403	(917,395)	11,256,998
Infrastructure	141,207,336	2,859,924	0	144,067,260
Total capital assets being depreciated	267,398,786	10,925,951	(4,422,955)	273,901,782
Accumulated depreciation				
Buildings, structures and improvements	(45,969,197)	(3,092,886)	1,826,854	(47,235,229)
Furniture, fixtures and equipment	(16,514,969)	(1,249,372)	408,065	(17,356,276)
Vehicles	(8,779,549)	(877,989)	901,396	(8,756,142)
Infrastructure	(63,131,234)	(4,636,044)	0	(67,767,278)
Total accumulated depreciation	(134,394,949)	(9,856,291) *	3,136,315	(141,114,925)
Capital assets being depreciated, net	133,003,837	1,069,660	(1,286,640)	132,786,857
Governmental activities capital assets, net	\$146,137,898	\$8,322,265	(\$6,850,515)	\$147,609,648

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,400,737
Judicial	415,366
Public Safety	1,850,768
Public Works	4,986,607
Health	700,488
Human Services	502,325
Total	\$9,856,291

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For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Business type activities:				
Capital assets not being depreciated				
Land	\$669,498	\$150,000	\$0	\$819,498
Construction in progress	6,762,644	5,113,282	(1,044,910)	10,831,016
Total capital assets not being depreciated	<u>7,432,142</u>	<u>5,263,282</u>	<u>(1,044,910)</u>	<u>11,650,514</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,465,342	17,760	0	15,483,102
Utility plant in service	54,485,945	632,988	0	55,118,933
Infrastructure	120,382,803	1,196,839	0	121,579,642
Furniture, fixtures and equipment	1,184,752	127,305	0	1,312,057
Vehicles	2,123,707	103,072	(110,566)	2,116,213
Total capital assets being depreciated	<u>193,642,549</u>	<u>2,077,964</u>	<u>(110,566)</u>	<u>195,609,947</u>
Accumulated depreciation				
Buildings, structures and improvements	(10,324,919)	(382,735)	0	(10,707,654)
Utility plant in service	(34,747,291)	(1,004,491)	0	(35,751,782)
Infrastructure	(64,467,852)	(2,442,743)	0	(66,910,595)
Furniture, fixtures and equipment	(859,035)	(79,348)	0	(938,383)
Vehicles	(1,484,504)	(124,763)	104,508	(1,504,759)
Total accumulated depreciation	<u>(111,883,601)</u>	<u>(4,034,080) *</u>	<u>104,508</u>	<u>(115,813,173)</u>
Capital assets being depreciated, net	<u>81,758,948</u>	<u>(1,956,116)</u>	<u>(6,058)</u>	<u>79,796,774</u>
Business type activities capital assets, net	<u>\$89,191,090</u>	<u>\$3,307,166</u>	<u>(\$1,050,968)</u>	<u>\$91,447,288</u>

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

Water	\$407,399
Sewer	3,626,681
Total	<u>\$4,034,080</u>

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 2017, 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	557,765,762
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

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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 \$1,963,089 have been accrued as a liability based on a review of the January through March 2018 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 2016 and 2017 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$2,349,861	\$20,300,454	\$20,217,008	\$2,433,307
2017	2,433,307	19,982,022	20,452,240	1,963,089

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2017 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 2017. The intergovernmental payable consists of the actual claim costs of \$355,849. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,567,059 have been accrued as a liability at December 31, 2017, 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, 2017, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2016 and 2017 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2016	\$2,080,874	\$198,620	\$616,840	\$297,044	\$1,959,698
2017	1,959,698	309,957	702,516	(80)	1,567,059

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.

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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 2017 was \$763,606.

Note 14 – Defined Benefit Pension Plans

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a

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defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not

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compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

** 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$9,167,973 for 2017. Of this amount, \$645,101 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit was increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility

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changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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

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 goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$89,536 for 2017. Of this amount \$5,045 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.54060890%	0.00552237%	
Prior Measurement Date	<u>0.54885395%</u>	<u>0.00622789%</u>	
Change in Proportionate Share	<u>-0.00824505%</u>	<u>-0.00070552%</u>	
Proportionate Share of the Net Pension Liability	\$122,763,088	\$1,311,851	\$124,074,939
Pension Expense	\$25,938,090	(\$590,489)	\$25,347,601

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$166,395	\$50,657	\$217,052
Changes of assumptions	19,471,729	286,916	19,758,645
Net difference between projected and actual earnings on pension plan investments	18,282,256	0	18,282,256
Changes in proportion and differences between County contributions and proportionate share of contributions	281,517	0	281,517
County contributions subsequent to the measurement date	<u>9,167,973</u>	<u>51,086</u>	<u>9,219,059</u>
Total Deferred Outflows of Resources	<u>\$47,369,870</u>	<u>\$388,659</u>	<u>\$47,758,529</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$730,623	\$10,573	\$741,196
Net difference between projected and actual earnings on pension plan investments	0	43,293	43,293
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>700,217</u>	<u>273,996</u>	<u>974,213</u>
Total Deferred Inflows of Resources	<u>\$1,430,840</u>	<u>\$327,862</u>	<u>\$1,758,702</u>

\$9,219,059 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2018	\$15,245,519	(\$24,915)	\$15,220,604
2019	15,591,222	33,977	15,625,199
2020	6,470,215	19,267	6,489,482
2021	(535,899)	(18,618)	(554,517)
Total	<u>\$36,771,057</u>	<u>\$9,711</u>	<u>\$36,780,768</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, 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 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	<u>100.00 %</u>	<u>5.66 %</u>

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Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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 was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$187,548,040	\$122,763,088	\$68,776,264

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

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

For the July 1, 2017, actuarial valuation, 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.

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For the July 1, 2016 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.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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:

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

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

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

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,880,494	\$1,311,851	\$832,855

Note 15– Postemployment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2018

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decreased to 0 percent for both plans. 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 2017 was 4.0 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016 and 2015 was \$669,977, \$1,325,520, and \$1,372,712, respectively. For 2017, 93.47 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

Note 16 - Compensated Absences

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

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Note 17 – Notes Payable

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

	Outstanding 12/31/2016	Issued	Retired	Outstanding 12/31/2017
Governmental Activities				
Various Purpose Bond Anticipation Notes - 2017	\$0	\$3,075,000	\$0	\$3,075,000
Premium on Bond Anticipation Notes - 2017	0	28,813	(7,203)	21,610
Various Purpose Bond Anticipation Notes - 2016	755,000	0	(755,000)	0
Premium on Bond Anticipation Notes - 2016	3,364	0	(3,364)	0
Sales Tax Anticipation Notes	5,825,000	1,440,000	(1,130,000)	6,135,000
Premium on Sales Tax Anticipation Notes	208,621	13,169	(28,826)	192,964
Sales Tax Anticipation Refunding Notes	5,460,000	0	0	5,460,000
Premium on Sales Tax Anticipation Refunding Notes	317,370	0	(16,926)	300,444
Total Governmental Activities	\$12,569,355	\$4,556,982	(\$1,941,319)	\$15,185,018
Business Type Activities				
General Obligation Notes				
Sewer Fund				
South Milton Water Project - 2017	\$0	\$525,000	\$0	\$525,000
Premium on South Milton Water Project	0	4,919	(1,230)	3,689
Waste Water Treatment Plant - 2017	0	2,480,000	0	2,480,000
Premium on Waste Water Treatment Plant	0	2,430	(1,822)	608
South Milton Water Project - 2016	550,000	0	(550,000)	0
Premium on South Milton Water Project	2,450	0	(2,450)	0
Waste Water Treatment Plant - 2016	2,450,000	0	(2,450,000)	0
Premium on Waste Water Treatment Plant	10,915	0	(10,915)	0
Total Sewer Fund	3,013,365	3,012,349	(3,016,417)	3,009,297
Water Fund				
Canfield Water Tower - 2017	0	1,900,000	0	1,900,000
South Milton Water Project - 2017	0	360,000	0	360,000
Premium on South Milton Water Project	0	3,373	(843)	2,530
South Milton Water Project - 2016	375,000	0	(375,000)	0
Premium on South Milton Water Project	1,670	0	(1,670)	0
Total Water Fund	376,670	2,263,373	(377,513)	2,262,530
Total Business Type Activities	\$3,390,035	\$5,275,722	(\$3,393,930)	\$5,271,827

During 2017, the County issued \$3,075,000 in bond anticipation notes for governmental activities for the oakhill building and the dog shelter. The notes were issued with an interest rate of 2.0 percent and will mature September 24, 2018. As of December 31, 2017 all proceeds have been spent.

During 2017, the County issued \$1,440,000 in sales tax notes for a record system, information technology replacement and lighting technology. The notes were issued for a ten year period with a final maturity during 2027.

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During 2017, the County issued \$1,900,000 in notes for the water enterprise fund for the Canfield Water Tower project. The notes were issued with an interest rate of 3.28 percent and will mature December 13, 2018. As of December 31, 2017, \$1,437,834 of the proceeds have been spent.

During 2017, the County issued \$885,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 2.0 percent and will mature September 24, 2018. As of December 31, 2017 all proceeds have been spent.

During 2017, the County issued \$2,480,000 in bond anticipation notes for the sewer enterprise fund for the Waste Water Treatment Plant. The notes were issued with an interest rate of 1.25 percent and will mature January 24, 2018. As of December 31, 2017 all proceeds have been spent.

In 2017 and prior years, the County issued sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$1,130,000 in sales tax anticipation notes during 2017. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2018	\$1,575,000	\$325,228	\$1,900,228
2019	1,310,000	285,460	1,595,460
2020	1,335,000	258,384	1,593,384
2021	955,000	224,860	1,179,860
2022	855,000	201,110	1,056,110
2023-2027	2,485,000	753,981	3,238,981
2028-2032	1,975,000	352,478	2,327,478
2033-2035	1,105,000	66,870	1,171,870
Total	\$11,595,000	\$2,468,371	\$14,063,371

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 - Related Party Transactions

During 2017, Mahoning County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MASCO, a discretely presented component unit of Mahoning County. For 2017, MASCO reported \$508,601 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of MASCO. Additional habilitative services provided directly to MASCO clients by Mahoning County amounted to \$3,960,016 during 2017.

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Note 19 - Long Term Debt

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

Governmental Activities

General Obligation Bonds:

Various Purpose Refunding - 2017	2.00 - 4.00 %	\$5,375,000	2031
Various Purpose - 2017	2.00 - 4.00	1,075,000	2027
Various Purpose Taxable Refunding - 2017	1.80 - 3.15	525,000	2027
Various Purpose Refunding - 2016	1.10 - 3.39	6,095,000	2031
Various Purpose - 2016	1.50 - 4.00	3,210,000	2041
Various Purpose - 2014	2.00 - 4.00	5,020,000	2034
Various Purpose Refunding - 2013	1.50 - 3.00	6,030,000	2023
Various Purpose - 2011	1.00 - 4.50	6,790,000	2018
Various Purpose - 2010	1.25 - 6.75	14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Various Purpose - 2008	3.00 - 5.75	5,860,000	2018
Various Purpose - 2007	4.00 - 5.75	800,000	2017
Various Purpose - 2006	3.75 - 5.00	12,250,000	2017
Internal Service Refunding - 2016	1.10 - 3.39	3,425,000	2031
Internal Service - 2011	1.75 - 6.00	4,080,000	2018

OPWC Loan:

Bailey Road Rehab - 2009	0.00	485,061	2018
Mill and Fill - 2011	0.00	262,665	2021
Division Street Bridge Replacement - 2015	0.00	354,945	2036
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2031

Long-Term Note/Loan:

West Branch Reservoir	2.95	1,306,960	2017
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Business-Type Activities

Revenue Bonds:

Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2017
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
Boardman Wastewater USDA Bonds - 2017	Various	3,338,000	n/a

General Obligation Bonds:

Water System Improvement - 2008	Various	1,320,000	2018
Water System Improvement - 2010	2.000 - 4.375	125,000	2017
Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	2035
Water System Improvement Refunding - 2017	2.00 - 4.00	985,000	2033

Special Assessment Bonds:

Canfield Sewer Extension - 2007	4.00 - 5.25	50,000	2017
Canfield Sewer Extension Refunding - 2017	1.80 - 3.15	50,000	2027

OWDA Loans:

Petersburg Waterline Extension	0.00	214,509	2030
North Lima Sewer - 1999	0.73	3,600,540	2020
Campbell Wastewater Treatment Plant - 1998	2.20	64,986	2017
Campbell Wastewater Treatment Plant - 1998	2.20	340,446	2018
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans:</i>			
Sherwood Forest Plant - 1998	0.00 %	288,950	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab - 2008	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	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
Lipkey Road Sanitary Sewer - 2013	0.00	299,361	2035
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	704,136	n/a
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Campbell Wastewater Treatment Plant Bypass Elimination - 2016	0.00	1,143,750	n/a
Jackson Milton Water Meter Rehab - 2008	0.00	206,785	2029
Craig Beach Rehab - 2009	0.00	279,948	2029
Mahoning Avenue Waterline Replacement - 2014	0.00	100,366	2045

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

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose Refunding - 2017	\$0	\$5,375,000	\$0	\$5,375,000	\$10,000
Premium on Various Purpose Refunding - 2017	0	485,719	(6,746)	478,973	0
Total Various Purpose Refunding - 2017	0	5,860,719	(6,746)	5,853,973	10,000
Various Purpose - 2017	0	1,075,000	0	1,075,000	90,000
Premium on Various Purpose - 2017	0	107,973	(2,699)	105,274	0
Total Various Purpose - 2017	0	1,182,973	(2,699)	1,180,274	90,000
Various Purpose Taxable Refunding - 2017	0	525,000	0	525,000	45,000
Various Purpose Refunding - 2016	6,095,000	0	(75,000)	6,020,000	470,000
Various Purpose - 2016	3,210,000	0	(155,000)	3,055,000	175,000
Premium on Various Purpose - 2016	204,308	0	(7,638)	196,670	0
Total Various Purpose - 2016	3,414,308	0	(162,638)	3,251,670	175,000
Various Purpose - 2014	4,380,000	0	(430,000)	3,950,000	430,000
Premium on Various Purpose - 2014	108,294	0	(6,101)	102,193	0
Total Various Purpose - 2014	4,488,294	0	(436,101)	4,052,193	430,000
Various Purpose Refunding - 2013	3,489,999	0	(525,000)	2,964,999	464,999
Premium on Various Purpose Refunding - 2013	49,310	0	(7,216)	42,094	0
Total Various Purpose - 2013	3,539,309	0	(532,216)	3,007,093	464,999
Various Purpose - 2011	4,590,000	0	(4,210,000)	380,000	380,000
Premium on Various Purpose - 2011	63,640	0	(58,287)	5,353	0
Total Various Purpose - 2011	\$4,653,640	\$0	(\$4,268,287)	\$385,353	\$380,000

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	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds					
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	\$970,000	\$0	(\$230,000)	\$740,000	\$235,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	280,000	0	(280,000)	0	0
Premium on Various Purpose - 2010	5,389	0	(5,389)	0	0
Total Various Purpose - 2010	6,015,389	0	(515,389)	5,500,000	235,000
Various Purpose - 2009	1,665,000	0	(215,000)	1,450,000	220,000
Various Purpose - 2008	2,375,000	0	(2,235,000)	140,000	140,000
Various Purpose - 2007	531,767	0	(531,767)	0	0
Premium on Various Purpose - 2007	13,139	0	(13,139)	0	0
Total Various Purpose - 2007	544,906	0	(544,906)	0	0
Various Purpose - 2006	365,000	0	(365,000)	0	0
Premium on Various Purpose - 2006	8,132	0	(8,132)	0	0
Total Various Purpose - 2006	373,132	0	(373,132)	0	0
Internal Service Fund - 2016 Refunding	3,425,000	0	(40,000)	3,385,000	50,000
Internal Service Fund - 2011					
Internal Service Bond	330,000	0	(165,000)	165,000	165,000
Internal Service Premium	5,373	0	(2,687)	2,686	0
Total Internal Service Fund - 2011	335,373	0	(167,687)	167,686	165,000
Total General Obligation Bonds	36,924,351	7,568,692	(9,574,801)	34,918,242	2,874,999
OPWC Loan					
Bailey Road Rehab - 2009	97,012	0	(48,506)	48,506	48,506
Mill and Fill - 2011	131,333	0	(26,267)	105,066	26,267
Division Street Bridge Replacement - 2015	346,071	0	(17,747)	328,324	17,747
Road and Bridge Upgrade Phase II - 2015	1,187,700	0	(79,180)	1,108,520	79,180
Total OPWC Loans	1,762,116	0	(171,700)	1,590,416	171,700
Other Long-Term Obligations					
Net Pension Liability					
OPERS	88,063,381	25,654,006	0	113,717,387	0
STRS	2,084,663	0	(772,812)	1,311,851	0
Total Net Pension Liability	90,148,044	25,654,006	(772,812)	115,029,238	0
Long-Term Note - West Branch Reservoir	48,881	0	(48,881)	0	0
Claims Payable	1,257,182	176,218	(222,190)	1,211,210	663,293
Compensated Absences	9,463,090	3,752,453	(3,165,923)	10,049,620	3,348,168
Total Other Long-Term Obligations	100,917,197	29,582,677	(4,209,806)	126,290,068	4,011,461
Total Governmental Activities	\$139,603,664	\$37,151,369	(\$13,956,307)	\$162,798,726	\$7,058,160

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Water Bonds - 2008	\$2,988,800	\$0	(\$43,400)	\$2,945,400	\$45,600
Various Sewer Bonds - 2008	4,092,600	0	(59,900)	4,032,700	62,700
Various Sewer Bonds - 2009	2,301,200	0	(33,700)	2,267,500	35,000
Various Sewer Bonds - 2010 Serial	4,425,020	0	(4,425,020)	0	0
Various Sewer Bonds - 2010 Term	4,885,000	0	(4,885,000)	0	0
Premium on Various Sewer Bonds - 2010	34,161	0	(34,161)	0	0
Various Sewer Refunding Bonds - 2017 Serial	0	6,270,000	0	6,270,000	1,020,000
Various Sewer Refunding Bonds - 2017 Term	0	2,185,000	0	2,185,000	0
Premium on Various Sewer Refunding Bonds - 2017	0	401,126	0	401,126	0
Various Sewer Bonds - 2017 Serial	0	5,705,000	0	5,705,000	15,000
Various Sewer Bonds - 2017 Term	0	5,255,000	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	0	444,325	0	444,325	0
Boardman Wastewater USDA Bonds - 2017	0	331,422	0	331,422	0
<i>Total Revenue Bonds</i>	<u>18,726,781</u>	<u>20,591,873</u>	<u>(9,481,181)</u>	<u>29,837,473</u>	<u>1,178,300</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 2008	1,060,000	0	(1,020,000)	40,000	40,000
Water System Improvement - 2010 Serial	5,000	0	(5,000)	0	0
Premium on Water System Improvement - 2010	116	0	(116)	0	0
Bailey Road Water Refunding - 2016	100,000	0	0	100,000	5,000
Premium on Bailey Road Water Refunding - 2016	5,812	0	(310)	5,502	0
Water System Improvement Refunding - 2017	0	985,000	0	985,000	0
Premium on Water System Refunding - 2017	0	94,660	(1,315)	93,345	0
<i>Total General Obligation Bonds</i>	<u>1,170,928</u>	<u>1,079,660</u>	<u>(1,026,741)</u>	<u>1,223,847</u>	<u>45,000</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension - 2007	33,233	0	(33,233)	0	0
Premium on Canfield Sewer Extension - 2007	821	0	(821)	0	0
Total Canfield Sewer Extension - 2007	<u>34,054</u>	<u>0</u>	<u>(34,054)</u>	<u>0</u>	<u>0</u>
Canfield Sewer Extension Refunding - 2017	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>5,000</u>
<i>Total Special Assessment Bonds</i>	<u>34,054</u>	<u>50,000</u>	<u>(34,054)</u>	<u>50,000</u>	<u>5,000</u>
OWDA Loans					
Water					
Petersburg Waterline Extension	144,794	0	(10,726)	134,068	10,726
Sewer Fund					
North Lima Sewer	733,289	0	(181,323)	551,966	182,650
Campbell Wastewater Treatment Plant	3,969	0	(3,969)	0	0
Campbell Wastewater Treatment Plant	31,014	0	(20,563)	10,451	10,451
Campbell Wastewater Treatment Plant	25,934	0	(6,990)	18,944	7,318
Diehl Lake	216,515	0	(36,240)	180,275	37,571
<i>Total OWDA Loans</i>	<u>\$1,155,515</u>	<u>\$0</u>	<u>(\$259,811)</u>	<u>\$895,704</u>	<u>\$248,716</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Business Type Activities (continued)	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
OPWC Loans					
Sewer Fund					
Sherwood Forest Plant	\$14,448	\$0	(\$14,448)	\$0	\$0
Penny Lane	7,579	0	(7,579)	0	0
Palmyra Wastewater Treatment Plant Elimination	71,424	0	(10,204)	61,220	10,203
Facility Power Correction and Security Rehab	132,741	0	(10,211)	122,530	10,211
US 224 and SR 45 Sanitary Sewer	348,043	0	(29,003)	319,040	29,004
SR 46 Niles	45,704	0	(3,047)	42,657	3,047
Riblett Road	393,821	0	(24,614)	369,207	24,614
Meander Wastewater Grit Removal	806,756	0	(59,760)	746,996	59,759
Poland Interceptor	297,784	0	(22,907)	274,877	22,906
Lipkey Road Sanitary Sewer	276,908	0	(14,967)	261,941	14,968
New Middletown Sanitary Sewer & Pump Station	318,202	246,486	0	564,688	0
New Middletown Waste Water Treatment Plant Grit Removal System	455,000	0	(26,000)	429,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	513,692	216,420	0	730,112	0
Water Fund					
Jackson Milton Water Meter Rehab	134,410	0	(10,339)	124,071	10,340
Craig Beach Rehab	181,966	0	(13,997)	167,969	13,998
Mahoning Avenue Waterline Replacement	97,021	0	(3,346)	93,675	3,345
Total OPWC Loans	4,095,499	462,906	(250,422)	4,307,983	228,395
Net Pension Liability OPERS:					
Sewer	7,005,042	2,040,659	0	9,045,701	0
Compensated Absences	1,049,992	372,598	(296,428)	1,126,162	411,736
Total Business Type Activities	\$33,237,811	\$24,597,696	(\$11,348,637)	\$46,486,870	\$2,117,147

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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Governmental Activities			Total Bonds
	2007 Various Purpose Bonds	2008 Various Purpose Bonds	2011 Various Purpose Bonds	
Outstanding at December 31, 2016	\$531,767	\$2,375,000	\$4,590,000	\$7,496,767
Amount Refunded	(494,120)	(1,605,000)	(3,835,000)	(5,934,120)
Principal Payment on Non-Refunded Portion	(37,647)	(630,000)	(375,000)	(1,042,647)
Outstanding at December 31, 2017	<u>\$0</u>	<u>\$140,000</u>	<u>\$380,000</u>	<u>\$520,000</u>

Net proceeds of \$6,202,468 were deposited in an irrevocable trust with an escrow agent to partially refund the governmental activities 2007, 2008 and 2011 various purpose bonds. As a result, \$5,934,120 of the 2007 various purpose bonds (\$494,120), the 2008 various purpose bonds (\$1,605,000) and the 2011 various purpose bonds (\$3,835,000) are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2017, \$5,440,000 of the defeased bonds are still outstanding.

2007 Various Purpose Bonds	\$494,120
Premium on 2007 Various Purpose Bonds	11,936
2008 Various Purpose Bonds	1,745,000
2011 Various Purpose Bonds	4,215,000
Premium on 2011 Various Purpose Bonds	54,021
Total Bonds	<u>6,520,077</u>
Non-Refunded Portion of Bonds	(520,000)
Payment to Refunded Bond Escrow Account	<u>(6,202,468)</u>
Accounting Loss on Refunding	<u><u>(\$202,391)</u></u>

Although the refunding will result in the recognition of an accounting loss of \$202,391 the County in effect decreased its aggregated debt service payments by \$410,223 over the next fifteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$360,471.

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 motor vehicle gas tax 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Business-type Activities
	2008 Water System Improvement Bonds
Outstanding at December 31, 2016	\$1,060,000
Amount Refunded	(980,000)
Principal Payment on Non-Refunded Portion	(40,000)
Outstanding at December 31, 2017	\$40,000

Net proceeds of \$1,050,030 were deposited in an irrevocable trust with an escrow agent to partially refund the 2008 water system improvement bonds. As a result, \$980,000 of these 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, 2017, \$980,000 of the defeased bonds are still outstanding.

2008 Water System Improvement Bonds	1,020,000
Non-Refunded Portion of Bonds	(40,000)
Payment to Refunded Bond Escrow Account	(1,050,030)
Accounting Loss on Refunding	(\$70,030)

Although the refunding will result in the recognition of an accounting loss of \$70,030, the County in effect decreased its aggregated debt service payments by \$364,969 over the next sixteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$316,033.

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

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

Mahoning County, Ohio
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For the Year Ended December 31, 2017

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.

	Business-type Activities		
	2007 Sewer Special Assessment Bonds	2010 Various Sewer Bonds	Total Bonds
Outstanding at December 31, 2016	\$33,233	\$9,310,020	\$9,343,253
Amount Refunded	(30,880)	(8,350,000)	(8,380,880)
Principal Payment on Non-Refunded Portion	(2,353)	(960,020)	(962,373)
Outstanding at December 31, 2017	\$0	\$0	\$0

Net proceeds of \$8,406,692 were deposited in an irrevocable trust with an escrow agent to refund the 2007 sewer special assessment bonds and the 2010 various sewer bonds. As a result, \$8,380,880 of the 2007 sewer special assessment bonds (\$30,880) and the 2010 various sewer bonds (\$8,350,000) are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2017, \$8,350,000 of the defeased bonds are still outstanding.

2007 Sewer Special Assessment Bonds	30,880
Premium on 2007 Sewer Special Assessment Bonds	746
2010 Various Sewer Bonds	8,350,000
Premium on 2010 Various Sewer Bonds	32,355
Accounting Loss on 2010 Various Sewer Bonds	(14,834)
Total Bonds	8,399,147
Non-Refunded Portion of Bonds	0
Payment to Refunded Bond Escrow Account	(8,406,692)
Accounting Loss on Refunding	(\$7,545)

Although the refunding will result in the recognition of an accounting loss of \$7,545, the County in effect decreased its aggregated debt service payments by \$295,504 over the next eighteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$219,818.

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 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:

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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	<u>\$1,645,000</u>	<u>\$1,745,000</u>	<u>\$1,865,000</u>
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>

In 2017, the County was approved for a \$3,338,000 USDA loan for the Boardman wastewater treatment plant improvements project. As of December 31, 2017, the County has received proceeds of \$331,422. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

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.

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 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. On December 31, 2017, \$2,995,000 of the defeased bonds are still outstanding.

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.

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

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

During 2011, the County issued \$6,790,000 in governmental Various Purpose Bonds. The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of dump trucks, as well as building improvements and construction. A portion of these bonds was refunded during 2017. The bonds will be repaid from the debt service fund.

Mahoning County, Ohio
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During 2011, the County issued \$4,080,000 in general obligation bonds for the internal service self-funded hospitalization fund to make claim payments. A portion of these bonds was refunded during 2016. The bonds will be repaid from the internal service self-funded hospitalization fund.

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

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

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

During 2010, the County issued \$14,795,000 in revenue bonds for sewer system improvements. The bonds were issued for the purpose of refunding the 1989 Various Sewer Bonds in order to take advantage of lower interest rates and for construction projects throughout the County. These bonds were refunded during 2017.

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

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

Mahoning County, Ohio
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For the Year Ended December 31, 2017

During 2008, the County issued \$5,860,000 in general obligation bonds for various road and building improvements. A portion of these bonds was refunded during 2017. The general obligation bonds will be paid from the motor vehicle gas tax special revenue fund.

During 2008, the County issued \$1,320,000 in general obligation bonds for water system improvements. A portion of these bonds was refunded during 2017. The general obligation bonds will be paid from the water enterprise fund.

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

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

The County has pledged sewer revenues net of expenditures to repay revenue bonds, OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2049. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the debt issues are expected to require 60 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$42,790,017. Principal and interest paid for the current year and total net revenues were \$2,158,517 and \$3,612,364 respectively.

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

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

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

The County has entered into contractual agreements for construction loans from OPWC. Under the terms of these agreements, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of these loans for OPWC's New Middletown Sanitary Sewer and Pump Station and Campbell Wastewater Treatment Plant Bypass are \$564,688 and \$730,112, respectively.

Mahoning County, Ohio
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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, 2017 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		OPWC Loans
	Principal	Interest	Principal
2018	\$2,639,999	\$871,453	\$171,700
2019	2,695,000	749,733	123,195
2020	2,660,000	695,002	123,194
2021	2,735,000	630,076	123,193
2022	2,700,000	559,676	96,928
2023 - 2027	9,930,000	1,768,488	484,636
2028 - 2032	4,100,000	545,507	405,455
2033 - 2037	595,000	124,300	62,115
2038 - 2041	430,000	32,550	0
Total	\$28,484,999	\$5,976,785	\$1,590,416

Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2018	\$235,000	\$324,988	(\$146,244)	\$413,744
2019	245,000	315,588	(142,014)	418,574
2020	260,000	305,053	(137,274)	427,779
2021	270,000	293,092	(131,892)	431,200
2022	280,000	279,592	(125,817)	433,775
2023 - 2027	1,650,000	1,153,530	(519,089)	2,284,441
2028 - 2032	1,730,000	588,750	(264,936)	2,053,814
2033 - 2036	830,000	114,412	(51,486)	892,926
Total	\$5,500,000	\$3,375,005	(\$1,518,752)	\$7,356,253

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$1,178,300	\$1,053,054	\$45,000	\$25,004	\$5,000	\$899
2019	499,300	1,078,368	45,000	33,064	5,000	795
2020	516,200	1,061,291	60,000	32,964	5,000	795
2021	517,800	1,043,609	65,000	27,814	5,000	885
2022	540,100	1,025,784	50,000	22,664	5,000	538
2023 - 2027	5,769,500	4,566,068	385,000	80,920	25,000	4,549
2028 - 2032	7,237,900	3,285,036	385,000	40,462	0	0
2033 - 2037	7,602,800	1,737,911	90,000	3,330	0	0
2038 - 2042	1,852,400	901,420	0	0	0	0
2043 - 2047	2,299,400	454,744	0	0	0	0
2048 - 2049	646,900	33,460	0	0	0	0
Total	\$28,660,600	\$16,240,745	\$1,125,000	\$266,222	\$50,000	\$8,461

	OWDA Loans		OPWC
	Principal	Interest	Loans
			Principal
2018	\$248,716	\$9,455	\$228,395
2019	241,323	6,645	228,396
2020	240,402	3,886	228,396
2021	52,591	1,590	228,397
2022	32,231	322	228,396
2023 - 2027	53,627	0	1,101,162
2028 - 2032	26,814	0	650,129
2033 - 2037	0	0	93,148
2038 - 2042	0	0	16,727
2043 - 2045	0	0	10,037
Total	\$895,704	\$21,898	\$3,013,183

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, 2017, are an overall debt margin of \$81,388,035.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Conduit Debt Obligations

Periodically, the County has issued Industrial Development and Hospital Revenue Bonds. The proceeds were used to acquire, construct and equip industrial, commercial and health-care facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and therefore, are not reported in the financial statements. As of December 31, 2017, there were twenty-two series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$181 million at December 31, 2017. The aggregate principal amount payable for the five series issued prior to January 1, 1996 was \$18.1 million.

Note 20 – Significant Commitments

Contractual Commitments

As of December 31, 2017, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
Aecom Technical Services	\$159,926	\$92,587	\$67,339
Boak & Sons Inc.	213,568	169,256	44,312
Chagrin Valley Paving	316,767	220,864	95,903
CT Consultants Inc.	376,575	328,548	48,027
D & G Mechanical	205,910	185,319	20,591
Glaus, Pyle, Schomer, Burns	736,952	633,438	103,514
Graphic Equipment	181,369	163,232	18,137
Herbert, Rowland and Grubic	67,500	48,962	18,538
Maguire Iron	1,531,000	820,110	710,890
Marucci and Gaffney Excavating	1,099,000	1,040,244	58,756
MS Consultants	1,184,105	1,166,860	17,245
Olavsky-Jaminet Architects	139,104	44,911	94,193
Otis Elevator	284,900	254,163	30,737
RT Vernal Paving	1,482,936	1,382,259	100,677
The Murphy Contracting Company	6,137,942	6,045,335	92,607
University Electric	355,000	337,250	17,750
USR Corporation	365,042	204,923	160,119
Vendrick Construction	2,487,365	2,467,365	20,000
X-Press Underground	129,798	107,049	22,749
York Mahoning Mechanical	534,000	460,302	73,698
Total	\$17,988,759	\$16,172,977	\$1,815,782

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

Remaining commitment amounts were encumbered at year end.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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	\$303,647	Mahoning County Sewer	\$4,592,136
Criminal and Administrative Justice	166,663	Mahoning County Water	<u>770,606</u>
Department of Human Services	55,247	<i>Total Enterprise Funds</i>	<u><u>\$5,362,742</u></u>
Developmental Disabilities	814,118		
Buildings and Equipment	786,768	Internal Service Funds	<u><u>\$72,238</u></u>
Other Governmental Funds	<u>3,218,349</u>		
<i>Total Governmental Funds</i>	<u><u>\$5,344,792</u></u>		

Note 21 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2017, consisted of advances from the general fund to the grants special revenue fund and the buildings and equipment fund in the amounts of \$577,373 and \$122,198, respectively. All balances are expected to be paid within one year. As of December 31, 2017, the general fund had also had an interfund receivable for \$71,872 relating to special election costs charged to the general fund that are to be reimbursed by the children services board fund, which had a corresponding interfund payable.

Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfers To	Transfers From			
	General	Criminal and Administrative Justice	Department of Human Services	Developmental Disabilities Board
General	\$0	\$0	\$0	\$0
Department of Human Services	854,802	0	0	0
Debt Service	0	0	0	0
Buildings and Equipment	150,000	0	0	349,303
Other Governmental Funds	511,041	42,136	789,509	0
Water	0	0	0	0
Totals	<u><u>\$1,515,843</u></u>	<u><u>\$42,136</u></u>	<u><u>\$789,509</u></u>	<u><u>\$349,303</u></u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Transfers To	Transfers From			Totals
	Buildings and Equipment	Other Governmental Funds	Sewer	
General	\$0	\$52,629	\$0	\$52,629
Department of Human				
Services	0	0	0	854,802
Debt Service	71,812	0	0	71,812
Buildings and Equipment	0	87,669	0	586,972
Other Governmental Funds	806,918	1,871,311	212,000	4,232,915
Water	0	0	500,000	500,000
Totals	\$878,730	\$2,011,609	\$712,000	\$6,299,130

During the year, the general fund made several transfers to other funds including a transfer to the department of human services special revenue fund and other governmental funds for local match as well as a transfer to the buildings and equipment capital projects fund. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The department of human services fund made transfers to the child support enforcement fund. The Mahoning County board of developmental disabilities fund made transfers to the buildings and equipment capital projects fund for building repairs and for future capital additions and renovations for the respective departments. The buildings and equipment capital projects fund made transfers to the debt service fund for debt service payments and to other governmental funds for road equipment. Other governmental fund transfers to the general fund came from the dog and kennel fund due to a memo of understanding with the dog warden for licensing. There were also various transfers made throughout the year to close completed and inactive projects and grants to their original source of funding; various transfers were also made to move shared costs to the appropriate fund. The sewer fund transfers to the other governmental funds were for support for current year expenditures and the transfers to the water fund were for shared costs.

Note 22 - 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 \$1,013,394 to the Western Reserve Port Authority in 2017. 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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

payments do not pass through the County. The Board exercises total control over the operations of the MCTA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 20 West Federal Street, Suite 604, Youngstown, Ohio 44503.

Mahoning County Family and Children First Council

The Mahoning County Family and Children First Council is a jointly governed organization, which was established to promote collaborative planning of health, education, and social services for children and families. Members of the Council from Mahoning County include the Alcohol & Drug Board, Juvenile Court, Children Services Board, Mental Health Board, Juvenile, Department of Human Services, Board of Health, Board of Mental Retardation and County Administrator. Other members are the United Way, Early Intervention Collaborative, Educational Service Center, Ohio Department of Youth Services, City of Youngstown, Youngstown City Schools, Youngstown State University, Help Hotline, United Methodist Community Center, OCCHA, Associated Neighborhood Centers, Head Start, and a parent representative. All members have an equal vote on the Council. The County does not maintain an ongoing financial interest in or an ongoing responsibility for the Council. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 300 E. Scott Street, Youngstown, Ohio 44503.

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 \$79,274 in 2017. 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 2017, \$209,700 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, 5121 Mahoning Avenue, Suite 102, Youngstown, Ohio 44515.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 \$868,037 in 2017. 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 Bill Leicht, 8299 Market Street, Boardman, Ohio 44512.

Note 23 – Change in Accounting Principle

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Note 24 – Tax Abatement Disclosures

For 2017, the County's property taxes were reduced by \$1,851,357 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2017 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Village of Sebring	\$196,160
Boardman Township	3,442
City of Struthers	58
City of Campbell	41,187
Jackson Township	318,381
City of Youngstown	1,179,448
<i>Enterprise Zone Agreements:</i>	
City of Struthers	2,952
Coitsville Township	8,769
Austintown Township	56,301
Jackson Township	44,659

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

Summary of Significant Accounting Policies

Nature of Activities

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Program Services

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

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

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

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

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

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

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

Method of Accounting

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

Estimates

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

Basis of Presentation

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

Cash and Cash Equivalents

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

Investments

MASCO has adopted ASC No.958 "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under ASC No.958, investments with readily determinable fair values are reported at their fair value in the Statements of Financial Position. Unrealized gains and losses are included in the change in net position. Market

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

value at the end of the year is based on the quoted stock exchange values. Investments are also composed of certificates of deposit with maturities of greater than three months. Investments are stated at cost which approximates fair value.

Accounts Receivable

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

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.

Capital Assets

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

MASCO's policy is to capitalize property and equipment over \$5,000. The equipment is being depreciated using the straight-line method over years ranging from five to seven years.

Restriction Policy

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

Income Taxes

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

Expense Allocations

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

Investments

Investments consisted of money market funds, shares in various mutual funds and government bonds with a market value of \$309,864 in 2017. Earnings on the investments and cash accounts in 2017 consist of \$13,415 in net unrealized gain and \$10,286 of dividend and interest income and capital gain distributions. All earnings from investments are considered operating returns for financial statement purposes.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$95,533 and accumulated depreciation of \$95,533 with an ending net value of \$0 at December 31, 2017. Depreciation expense amounted to \$2,205 for 2017.

In-Kind

Mahoning County estimated in-kind contributions to MASCO it has furnished for rent, utilities, wages and fringe benefits. The calculation was determined to be \$322,711 for calendar year 2016 (the latest information available). The amounts have not been recorded in the financial statements because the calculation is based on a calendar year and MASCO's financial statements are based on a fiscal year.

Note 26 – Mahoning County Land Reutilization Corporation (MCLRC)

Summary of Significant Accounting Policies

Nature of Activities

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

Method of Accounting

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

Basis of Presentation

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

Cash and Cash Equivalents

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

Prepaid Items

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

Assets Held for Resale

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Capital Assets

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Compensated Absences

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

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

Equipment

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$34,704 and accumulated depreciation of \$7,225 with an ending net value of \$27,479 at December 31, 2017. Depreciation expense amounted to \$3,848 for 2017.

Line of Credit

MCLRC has a revolving line of credit with an outstanding balance of \$24,500 at December 31, 2017.

Long-Term Obligations

MCLRC has long-term obligations consisting of a capital lease of \$17,686 and accrued compensated absences of \$29,210 at December 31, 2017.

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 Four Years (1)

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.54060890%	0.54885395%	0.54228565%	0.54885395%
County's Proportionate Share of the Net Pension Liability	\$122,763,088	\$95,068,423	\$65,405,710	\$63,928,413
County's Covered Payroll	\$66,275,992	\$65,030,756	\$63,353,929	\$61,879,075
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	185.23%	146.19%	103.24%	103.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

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

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

	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00552237%	0.00622789%	0.00662730%	0.00696685%	0.00696685%
County's Proportionate Share of the Net Pension Liability	\$1,311,851	\$2,084,663	\$1,831,592	\$1,694,577	\$2,018,571
County's Covered Payroll	\$607,114	\$655,293	\$691,450	\$724,169	\$732,231
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.13%	264.89%	234.00%	275.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$9,167,973	\$8,384,524	\$8,219,027	\$7,999,052	\$8,428,233
Contributions in Relation to the Contractually Required Contribution	<u>(9,167,973)</u>	<u>(8,384,524)</u>	<u>(8,219,027)</u>	<u>(7,999,052)</u>	<u>(8,428,233)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$66,997,657	\$66,275,992	\$65,030,756	\$63,353,929	\$61,879,075
Contributions as a Percentage of Covered Payroll	13.68%	12.65%	12.64%	12.63%	13.62%

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$89,536	\$84,529	\$90,918	\$94,142
Contributions in Relation to the Contractually Required Contribution	<u>(89,536)</u>	<u>(84,529)</u>	<u>(90,918)</u>	<u>(94,142)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$639,543	\$603,779	\$649,414	\$692,145
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.60%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$95,190	\$96,238	\$94,557	\$103,290	\$117,941	\$115,115
<u>(95,190)</u>	<u>(96,238)</u>	<u>(94,557)</u>	<u>(103,290)</u>	<u>(117,941)</u>	<u>(115,115)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$732,231	\$740,292	\$727,362	\$794,538	\$907,238	\$885,500
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions - OPERS

Amounts reported for 2017 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 2016 and prior are presented below:

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions - STRS

Amounts reported for 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:

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

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

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

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

Tax Certificate Administration Fund – To account for and report Counties conducting lien sales. The law provides that the Treasurer can charge a fee to allow for the preparation of and the administration of holding a tax lien certificate sale. This fund is included with the general fund for GAAP reporting as it does not have a revenue source. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

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

Adult Protective Services Fund – To account for and report restricted grants received from granting agencies for the administration and operation of adult protective services programs. This fund is included with the general fund for GAAP reporting as it does not have a revenue source. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

Swanston Donations Fund – To account for and report donations for the Swanston Children’s Home. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Probate Court Security Fund – To account for and report grant revenues for security of the probate court. This fund is included with the general fund for GAAP reporting as it does not have a revenue source. This fund did not have any budgetary activity in 2017, therefore, budgetary information is not provided.

Nonmajor Capital Projects Fund

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

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

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$28,570,654	\$1,345,104	\$29,915,758
Cash and Cash Equivalents In Segregated Accounts	3,893	0	3,893
Accounts Receivable	686,076	0	686,076
Intergovernmental Receivable	13,013,796	1,741,856	14,755,652
Property Taxes Receivable	9,070,327	0	9,070,327
Special Assessments Receivable	459,171	0	459,171
<i>Total Assets</i>	<u>\$51,803,917</u>	<u>\$3,086,960</u>	<u>\$54,890,877</u>
Liabilities			
Accounts Payable	\$1,038,955	\$0	\$1,038,955
Accrued Wages	773,331	0	773,331
Contracts Payable	0	148,554	148,554
Intergovernmental Payable	210,320	0	210,320
Interfund Payable	577,373	0	577,373
Accrued Interest Payable	804	0	804
Notes Payable	340,475	0	340,475
<i>Total Liabilities</i>	<u>2,941,258</u>	<u>148,554</u>	<u>3,089,812</u>
Deferred Inflows of Resources			
Property Taxes	7,774,511	0	7,774,511
Unavailable Revenue	11,606,853	0	11,606,853
<i>Total Deferred Inflows of Resources</i>	<u>19,381,364</u>	<u>0</u>	<u>19,381,364</u>
Fund Balances			
Restricted	29,481,295	2,938,406	32,419,701
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$51,803,917</u>	<u>\$3,086,960</u>	<u>\$54,890,877</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$7,586,792	\$0	\$7,586,792
Permissive Sales Tax	35,125	0	35,125
Intergovernmental	27,913,259	4,128,018	32,041,277
Interest	73,055	7,990	81,045
Fees, Licenses and Permits	8,640,426	0	8,640,426
Fines and Forfeitures	943,097	0	943,097
Rentals and Royalties	15,275	0	15,275
Charges for Services	1,224,996	0	1,224,996
Contributions and Donations	3,016	0	3,016
Special Assessments	290,095	0	290,095
Other	1,020,889	0	1,020,889
<i>Total Revenues</i>	<u>47,746,025</u>	<u>4,136,008</u>	<u>51,882,033</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	9,765,383	0	9,765,383
Judicial	3,696,262	0	3,696,262
Public Safety	2,754,499	0	2,754,499
Public Works	9,007,406	0	9,007,406
Health	11,899,860	0	11,899,860
Human Services	9,380,096	0	9,380,096
Capital Outlay	0	4,554,745	4,554,745
Debt Service:			
Principal Retirement	339,347	0	339,347
Interest and Fiscal Charges	85,114	0	85,114
<i>Total Expenditures</i>	<u>46,927,967</u>	<u>4,554,745</u>	<u>51,482,712</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>818,058</u>	<u>(418,737)</u>	<u>399,321</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	72,740	0	72,740
General Obligation Bonds Issued	0	1,075,000	1,075,000
Transfers In	2,107,515	2,125,400	4,232,915
Transfers Out	(2,011,609)	0	(2,011,609)
<i>Total Other Financing Sources (Uses)</i>	<u>168,646</u>	<u>3,200,400</u>	<u>3,369,046</u>
<i>Net Change in Fund Balances</i>	986,704	2,781,663	3,768,367
<i>Fund Balances Beginning of Year</i>	<u>28,494,591</u>	<u>156,743</u>	<u>28,651,334</u>
<i>Fund Balances End of Year</i>	<u><u>\$29,481,295</u></u>	<u><u>\$2,938,406</u></u>	<u><u>\$32,419,701</u></u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,145,298	\$143,800	\$76,168	\$2,954,757
Cash and Cash Equivalents				
In Segregated Accounts	0	0	3,793	0
Accounts Receivable	6,317	0	287,918	0
Intergovernmental Receivable	4,951,726	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$10,103,341</u>	<u>\$143,800</u>	<u>\$367,879</u>	<u>\$2,954,757</u>
Liabilities				
Accounts Payable	\$208,370	\$0	\$0	\$196,657
Accrued Wages	241,105	0	160,039	42,825
Intergovernmental Payable	37,930	0	52,072	6,530
Interfund Payable	0	0	0	0
Accrued Interest Payable	804	0	0	0
Notes Payable	340,475	0	0	0
<i>Total Liabilities</i>	<u>828,684</u>	<u>0</u>	<u>212,111</u>	<u>246,012</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	3,204,544	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,204,544</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	6,070,113	143,800	155,768	2,708,745
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$10,103,341</u>	<u>\$143,800</u>	<u>\$367,879</u>	<u>\$2,954,757</u>

<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Board of Mental Health</u>	<u>Drug Law Enforcement</u>
\$150,850	\$265,019	\$688,018	\$7,174,073	\$83,505
100	0	0	0	0
0	56,100	200,570	0	0
0	0	0	258,558	0
0	0	0	4,382,266	0
0	0	0	0	0
<u>\$150,950</u>	<u>\$321,119</u>	<u>\$888,588</u>	<u>\$11,814,897</u>	<u>\$83,505</u>
\$6,219	\$14,586	\$39,967	\$243,305	\$0
21,497	25,974	22,954	36,026	0
3,332	46,512	10,496	5,549	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>31,048</u>	<u>87,072</u>	<u>73,417</u>	<u>284,880</u>	<u>0</u>
0	0	0	3,750,740	0
0	0	0	890,084	0
0	0	0	4,640,824	0
<u>119,902</u>	<u>234,047</u>	<u>815,171</u>	<u>6,889,193</u>	<u>83,505</u>
<u>\$150,950</u>	<u>\$321,119</u>	<u>\$888,588</u>	<u>\$11,814,897</u>	<u>\$83,505</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Indigent Drivers Alcohol Treatment	Clerk	911 Operations	County Probation Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$563,129	\$393,938	\$1,686,887	\$2,035,477
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	2,244	8,227	0	18,158
Intergovernmental Receivable	0	0	25,955	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	459,171	0
<i>Total Assets</i>	<u>\$565,373</u>	<u>\$402,165</u>	<u>\$2,172,013</u>	<u>\$2,053,635</u>
Liabilities				
Accounts Payable	\$0	\$0	\$460	\$0
Accrued Wages	0	0	3,402	4,575
Intergovernmental Payable	0	0	525	696
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>4,387</u>	<u>5,271</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	459,171	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>459,171</u>	<u>0</u>
Fund Balances				
Restricted	<u>565,373</u>	<u>402,165</u>	<u>1,708,455</u>	<u>2,048,364</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$565,373</u>	<u>\$402,165</u>	<u>\$2,172,013</u>	<u>\$2,053,635</u>

<u>Coroner Lab Equipment</u>	<u>County Courts</u>	<u>Grants</u>	<u>Law Library Resources</u>	<u>Geographic Information System</u>
\$59,415	\$3,449,582	\$2,231,673	\$139,251	\$86,452
0	0	0	0	0
0	66,231	0	29,257	0
0	0	7,669,033	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$59,415</u>	<u>\$3,515,813</u>	<u>\$9,900,706</u>	<u>\$168,508</u>	<u>\$86,452</u>
\$0	\$23,301	\$272,311	\$21,380	\$0
0	6,545	127,630	5,186	13,676
0	1,041	19,985	798	2,096
0	0	577,373	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>30,887</u>	<u>997,299</u>	<u>27,364</u>	<u>15,772</u>
0	0	0	0	0
0	0	6,296,773	0	0
<u>0</u>	<u>0</u>	<u>6,296,773</u>	<u>0</u>	<u>0</u>
<u>59,415</u>	<u>3,484,926</u>	<u>2,606,634</u>	<u>141,144</u>	<u>70,680</u>
<u>\$59,415</u>	<u>\$3,515,813</u>	<u>\$9,900,706</u>	<u>\$168,508</u>	<u>\$86,452</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Convention and Visitors Bureau	Area Agency on Aging	Concealed Handgun License	Tax Administration Negotiated Lien
Assets				
Equity in Pooled Cash and Cash Equivalents	\$728,917	\$186,334	\$15,442	\$22,459
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	9,104	0
Intergovernmental Receivable	0	87,212	0	0
Property Taxes Receivable	0	4,688,061	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$728,917</u>	<u>\$4,961,607</u>	<u>\$24,546</u>	<u>\$22,459</u>
Liabilities				
Accounts Payable	\$10,286	\$0	\$0	\$0
Accrued Wages	6,453	0	10,417	0
Intergovernmental Payable	993	0	11,841	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>17,732</u>	<u>0</u>	<u>22,258</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	4,023,771	0	0
Unavailable Revenue	0	751,502	360	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>4,775,273</u>	<u>360</u>	<u>0</u>
Fund Balances				
Restricted	<u>711,185</u>	<u>186,334</u>	<u>1,928</u>	<u>22,459</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$728,917</u>	<u>\$4,961,607</u>	<u>\$24,546</u>	<u>\$22,459</u>

<u>Sheriff's Policing Revenue</u>	<u>Ohio Peace Officer Training</u>	<u>Sheriff's Office Foreclosure</u>	<u>HAZMAT</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$96,777	\$20,044	\$86,524	\$86,865	\$28,570,654
0	0	0	0	3,893
0	0	1,950	0	686,076
21,312	0	0	0	13,013,796
0	0	0	0	9,070,327
0	0	0	0	459,171
<u>\$118,089</u>	<u>\$20,044</u>	<u>\$88,474</u>	<u>\$86,865</u>	<u>\$51,803,917</u>
\$0	\$0	\$0	\$2,113	\$1,038,955
42,900	0	2,127	0	773,331
9,534	0	390	0	210,320
0	0	0	0	577,373
0	0	0	0	804
0	0	0	0	340,475
<u>52,434</u>	<u>0</u>	<u>2,517</u>	<u>2,113</u>	<u>2,941,258</u>
0	0	0	0	7,774,511
4,419	0	0	0	11,606,853
<u>4,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,381,364</u>
<u>61,236</u>	<u>20,044</u>	<u>85,957</u>	<u>84,752</u>	<u>29,481,295</u>
<u>\$118,089</u>	<u>\$20,044</u>	<u>\$88,474</u>	<u>\$86,865</u>	<u>\$51,803,917</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Motor Vehicle Gas Tax	County Engineer
Revenues		
Property Taxes	\$0	\$0
Permissive Sales Tax	35,125	0
Intergovernmental	10,898,541	0
Interest	70,627	1,923
Fees, Licenses and Permits	39,850	0
Fines and Forfeitures	108,062	0
Rentals and Royalties	4	0
Charges for Services	0	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	217,573	0
<i>Total Revenues</i>	<u>11,369,782</u>	<u>1,923</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	9,007,406	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	339,347	0
Interest and Fiscal Charges	85,114	0
<i>Total Expenditures</i>	<u>9,431,867</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,937,915</u>	<u>1,923</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	(1,468,482)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,468,482)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	469,433	1,923
<i>Fund Balances</i>		
<i>Beginning of Year</i>	<u>5,600,680</u>	<u>141,877</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,070,113</u></u>	<u><u>\$143,800</u></u>

<u>Child Support Enforcement</u>	<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>
\$0	\$0	\$0	\$0
0	0	0	0
3,542,923	0	2,000	0
0	0	0	0
683,361	2,394,153	529,015	530,094
0	0	38,946	0
0	0	15,271	0
0	0	50,207	160,600
2,140	0	876	0
0	0	0	0
113,797	5,177	2,749	301,851
<u>4,342,221</u>	<u>2,399,330</u>	<u>639,064</u>	<u>992,545</u>
0	2,525,767	0	980,345
0	0	0	0
0	0	0	0
0	0	0	0
0	0	675,725	0
5,503,374	0	0	0
0	0	0	0
0	0	0	0
<u>5,503,374</u>	<u>2,525,767</u>	<u>675,725</u>	<u>980,345</u>
<u>(1,161,153)</u>	<u>(126,437)</u>	<u>(36,661)</u>	<u>12,200</u>
0	0	0	0
1,239,509	0	0	0
0	(150,000)	(140,298)	0
<u>1,239,509</u>	<u>(150,000)</u>	<u>(140,298)</u>	<u>0</u>
78,356	(276,437)	(176,959)	12,200
<u>77,412</u>	<u>2,985,182</u>	<u>296,861</u>	<u>221,847</u>
<u>\$155,768</u>	<u>\$2,708,745</u>	<u>\$119,902</u>	<u>\$234,047</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, 2017

	Solid Waste Management	Board of Mental Health
Revenues		
Property Taxes	\$0	\$3,697,483
Permissive Sales Tax	0	0
Intergovernmental	0	2,028,028
Interest	0	0
Fees, Licenses and Permits	2,503,328	0
Fines and Forfeitures	0	0
Rentals and Royalties	0	0
Charges for Services	0	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	25,948	116,025
<i>Total Revenues</i>	<u>2,529,276</u>	<u>5,841,536</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	0	0
Health	2,160,305	5,659,961
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>2,160,305</u>	<u>5,659,961</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>368,971</u>	<u>181,575</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	72,740	0
Transfers In	0	215,129
Transfers Out	(6,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>66,740</u>	<u>215,129</u>
<i>Net Change in Fund Balances</i>	435,711	396,704
<i>Fund Balances</i>		
<i>Beginning of Year</i>	<u>379,460</u>	<u>6,492,489</u>
<i>Fund Balances End of Year</i>	<u><u>\$815,171</u></u>	<u><u>\$6,889,193</u></u>

<u>Drug Law Enforcement</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Clerk</u>	<u>911 Operations</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	513,233
0	0	0	0
0	0	119,194	0
110	63,756	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	290,095
0	0	0	715
<u>110</u>	<u>63,756</u>	<u>119,194</u>	<u>804,043</u>
0	0	0	0
0	0	70,525	0
0	19,499	0	684,494
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>19,499</u>	<u>70,525</u>	<u>684,494</u>
<u>110</u>	<u>44,257</u>	<u>48,669</u>	<u>119,549</u>
0	0	0	0
0	0	0	0
0	0	(2,400)	0
<u>0</u>	<u>0</u>	<u>(2,400)</u>	<u>0</u>
110	44,257	46,269	119,549
<u>83,395</u>	<u>521,116</u>	<u>355,896</u>	<u>1,588,906</u>
<u>\$83,505</u>	<u>\$565,373</u>	<u>\$402,165</u>	<u>\$1,708,455</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, 2017

	County Probation Services	Coroner Lab Equipment	County Courts
Revenues			
Property Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	8,450	979,562
Fines and Forfeitures	214,785	0	45,467
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	487	0	5,341
<i>Total Revenues</i>	<u>215,272</u>	<u>8,450</u>	<u>1,030,370</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	123,201	0	952,409
Public Safety	0	3,635	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>123,201</u>	<u>3,635</u>	<u>952,409</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>92,071</u>	<u>4,815</u>	<u>77,961</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	(29,300)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(29,300)</u>
<i>Net Change in Fund Balances</i>	92,071	4,815	48,661
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<u>1,956,293</u>	<u>54,600</u>	<u>3,436,265</u>
<i>Fund Balances End of Year</i>	<u>\$2,048,364</u>	<u>\$59,415</u>	<u>\$3,484,926</u>

Grants	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0
0	0	0	0
10,714,581	8,000	0	0
505	0	0	0
440	4,100	0	511,340
0	471,971	0	0
0	0	0	0
13,009	1,811	0	0
0	0	0	0
0	0	0	0
213,156	1,425	1,700	748
10,941,691	487,307	1,700	512,088
4,700,679	502,381	458,720	597,491
2,550,127	0	0	0
252,103	0	0	0
0	0	0	0
3,403,869	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
10,906,778	502,381	458,720	597,491
34,913	(15,074)	(457,020)	(85,403)
0	0	0	0
134,877	0	500,000	0
(215,129)	0	0	0
(80,252)	0	500,000	0
(45,339)	(15,074)	42,980	(85,403)
2,651,973	156,218	27,700	796,588
\$2,606,634	\$141,144	\$70,680	\$711,185

(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, 2017

	Area Agency on Aging	Concealed Handgun License	Tax Administration Negotiated Lien
Revenues			
Property Taxes	\$3,889,309	\$0	\$0
Permissive Sales Tax	0	0	0
Intergovernmental	173,747	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	293,764	250
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	990	0
<i>Total Revenues</i>	<u>4,063,056</u>	<u>294,754</u>	<u>250</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	431,780	0
Public Works	0	0	0
Health	0	0	0
Human Services	3,876,722	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>3,876,722</u>	<u>431,780</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>186,334</u>	<u>(137,026)</u>	<u>250</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	186,334	(137,026)	250
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<u>0</u>	<u>138,954</u>	<u>22,209</u>
<i>Fund Balances End of Year</i>	<u>\$186,334</u>	<u>\$1,928</u>	<u>\$22,459</u>

Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$7,586,792
0	0	0	0	35,125
0	0	0	32,206	27,913,259
0	0	0	0	73,055
0	0	43,525	0	8,640,426
0	0	0	0	943,097
0	0	0	0	15,275
999,369	0	0	0	1,224,996
0	0	0	0	3,016
0	0	0	0	290,095
4,747	0	78	8,382	1,020,889
1,004,116	0	43,603	40,588	47,746,025
0	0	0	0	9,765,383
0	0	0	0	3,696,262
1,246,248	0	76,304	40,436	2,754,499
0	0	0	0	9,007,406
0	0	0	0	11,899,860
0	0	0	0	9,380,096
0	0	0	0	339,347
0	0	0	0	85,114
1,246,248	0	76,304	40,436	46,927,967
(242,132)	0	(32,701)	152	818,058
0	0	0	0	72,740
0	0	0	18,000	2,107,515
0	0	0	0	(2,011,609)
0	0	0	18,000	168,646
(242,132)	0	(32,701)	18,152	986,704
303,368	20,044	118,658	66,600	28,494,591
\$61,236	\$20,044	\$85,957	\$84,752	\$29,481,295

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, 2017

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$64,832	\$3,600,187	\$7,440,487	\$12,102	\$11,117,608
Receivables:					
Property Taxes	0	0	266,105	0	266,105
Intergovernmental	0	13,029	39,166	0	52,195
Accounts	0	0	3,372	0	3,372
Prepaid Items	0	501,745	0	0	501,745
<i>Total Assets</i>	<u>64,832</u>	<u>4,114,961</u>	<u>7,749,130</u>	<u>12,102</u>	<u>11,941,025</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	265,421	0	265,421
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	12,105	824	0	31,585	44,514
Accrued Wages	0	3,827	5,604	0	9,431
Intergovernmental Payable	0	356,436	859	0	357,295
Accrued Interest Payable	0	0	7,523	0	7,523
General Obligation Bonds Payable	0	0	215,000	0	215,000
Claims Payable	0	663,293	1,963,089	0	2,626,382
<i>Total Current Liabilities</i>	<u>12,105</u>	<u>1,024,380</u>	<u>2,192,075</u>	<u>31,585</u>	<u>3,260,145</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,337,686	0	3,337,686
Claims Payable	0	547,917	0	0	547,917
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>547,917</u>	<u>3,337,686</u>	<u>0</u>	<u>3,885,603</u>
<i>Total Liabilities</i>	<u>12,105</u>	<u>1,572,297</u>	<u>5,529,761</u>	<u>31,585</u>	<u>7,145,748</u>
Deferred Inflows of Resources					
Property Taxes	0	0	266,105	0	266,105
Net Position					
Unrestricted (Deficit)	<u>\$52,727</u>	<u>\$2,542,664</u>	<u>\$2,218,685</u>	<u>(\$19,483)</u>	<u>\$4,794,593</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$355,670	\$1,503,172	\$25,918,489	\$451,119	\$28,228,450
Other	0	34,494	351	0	34,845
<i>Total Operating Revenues</i>	<u>355,670</u>	<u>1,537,666</u>	<u>25,918,840</u>	<u>451,119</u>	<u>28,263,295</u>
Operating Expenses					
Personal Services	0	91,877	90,097	0	181,974
Materials and Supplies	320,235	0	0	0	320,235
Contractual Services	3,038	628,724	1,725,147	477,382	2,834,291
Claims	0	309,957	19,982,022	0	20,291,979
Change in Worker's Compensation Estimate	0	(80)	0	0	(80)
Other	19,171	0	0	0	19,171
<i>Total Operating Expenses</i>	<u>342,444</u>	<u>1,030,478</u>	<u>21,797,266</u>	<u>477,382</u>	<u>23,647,570</u>
<i>Operating Income (Loss)</i>	<u>13,226</u>	<u>507,188</u>	<u>4,121,574</u>	<u>(26,263)</u>	<u>4,615,725</u>
Non-Operating Revenues (Expenses)					
Property Taxes	0	0	271,910	0	271,910
Grants	0	0	79,187	0	79,187
Interest and Fiscal Charges	0	0	(120,989)	0	(120,989)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>230,108</u>	<u>0</u>	<u>230,108</u>
<i>Change in Net Position</i>	13,226	507,188	4,351,682	(26,263)	4,845,833
<i>Net Position (Deficit) Beginning of Year</i>	<u>39,501</u>	<u>2,035,476</u>	<u>(2,132,997)</u>	<u>6,780</u>	<u>(51,240)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>\$52,727</u></u>	<u><u>\$2,542,664</u></u>	<u><u>\$2,218,685</u></u>	<u><u>(\$19,483)</u></u>	<u><u>\$4,794,593</u></u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	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	\$355,670	\$1,503,172	\$25,916,120	\$451,119	\$28,226,081
Other Cash Receipts	0	29,093	351	0	29,444
Cash Payments to Employees for Services	0	(91,013)	(87,615)	0	(178,628)
Cash Payments for Goods and Services	(325,253)	0	(1,725,693)	(487,604)	(2,538,550)
Cash Payments for Claims	0	0	(20,452,240)	0	(20,452,240)
Cash Payments for Workers' Compensation Premiums	0	(567,189)	0	0	(567,189)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(702,516)	0	0	(702,516)
Other Cash Payments	(19,171)	0	0	0	(19,171)
<i>Net Cash Provided by (Used in) Operating Activities</i>	11,246	171,547	3,650,923	(36,485)	3,797,231
Cash Flows from Noncapital and Related Financing Activities					
Property Taxes	0	0	271,910	0	271,910
Grants	0	0	40,021	0	40,021
Principal Paid on Bonds	0	0	(205,000)	0	(205,000)
Interest Paid on Bonds	0	0	(106,931)	0	(106,931)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	0	0	0	0	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	11,246	171,547	3,650,923	(36,485)	3,797,231
<i>Cash and Cash Equivalents Beginning of Year</i>	53,586	3,428,640	3,789,564	48,587	7,320,377
<i>Cash and Cash Equivalents End of Year</i>	\$64,832	\$3,600,187	\$7,440,487	\$12,102	\$11,117,608
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	\$13,226	\$507,188	\$4,121,574	(\$26,263)	\$4,615,725
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	(2,369)	0	(2,369)
Intergovernmental Receivable	0	(5,401)	0	0	(5,401)
Prepaid Items	0	61,002	0	0	61,002
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	(1,980)	533	(546)	(10,222)	(12,215)
Accrued Wages	0	749	2,154	0	2,903
Intergovernmental Payable	0	(346,552)	328	0	(346,224)
Claims Payable	0	(45,972)	(470,218)	0	(516,190)
<i>Total Adjustments</i>	(1,980)	(335,641)	(470,651)	(10,222)	(818,494)
<i>Net Cash Provided by (Used In) Operating Activities</i>	\$11,246	\$171,547	\$3,650,923	(\$36,485)	\$3,797,231

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

Other Agency Funds

Family and Children First Fund	Ohio Elections Commission Fund
Soil and Water Conservation Fund	Treasurer's TIP Payment Fund
Appellate Court Fund	Recorder Housing Trust Fees Fund
Municipal Court Fines Fund	Sheriff Sex Offender Registration
Mineral Leases Fund	Sheriff Senior Donations Fund
Motor Vehicle Tax Fund	Arson Offender Registration
Architecture Review Fees Fund	Ohio Public Defenders Fee Fund
Private Sewer and Water Rotary Fund	Planning Commission Escrow Fund
Water Service Escrow Funds	Board of Elections Recount Fund
Marriage License Fund	Court Agency Fund
Prosecutor Law Enforcement Fund	Undivided Foreclosures Fund
Ohio Board of Building Standards Fund	Medicaid Sales Tax Transition Fund

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,867,924	\$8,480,343	\$7,051,546	\$3,296,721
Liabilities				
Undistributed Monies	\$1,867,924	\$8,480,343	\$7,051,546	\$3,296,721
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$145,561	\$556,167	\$609,227	\$92,501
Liabilities				
Undistributed Monies	\$145,561	\$556,167	\$609,227	\$92,501
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$108,051	\$301,576	\$306,347	\$103,280
Liabilities				
Undistributed Monies	\$108,051	\$301,576	\$306,347	\$103,280
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$152,180	\$554,482	\$586,141	\$120,521
Liabilities				
Deposits Held and Due to Others	\$152,180	\$554,482	\$586,141	\$120,521
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,088,786	\$269,927,283	\$268,518,509	\$6,497,560
Property Tax Receivable	222,062,516	197,136,124	222,062,516	197,136,124
Special Assessment Receivable	8,923,838	12,116,124	8,923,838	12,116,124
Total Assets	\$236,075,140	\$479,179,531	\$499,504,863	\$215,749,808
Liabilities				
Intergovernmental Payable	\$230,986,354	\$209,252,248	\$230,986,354	\$209,252,248
Undistributed Monies	5,088,786	269,927,283	268,518,509	6,497,560
Total Liabilities	\$236,075,140	\$479,179,531	\$499,504,863	\$215,749,808

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,792	\$40,792	\$0
Liabilities				
Undistributed Monies	\$0	\$40,792	\$40,792	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,219	\$16,219	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$16,219	\$16,219	\$0
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,890,911	\$1,890,911	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,890,911	\$1,890,911	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,771	\$235,134	\$235,592	\$22,313
Liabilities				
Undistributed Monies	\$22,771	\$235,134	\$235,592	\$22,313
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,450	\$32,251	\$18,763	\$21,938
Liabilities				
Undistributed Monies	\$8,450	\$32,251	\$18,763	\$21,938
<i>Water Service Escrow</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,000	\$0	\$5,000
Liabilities				
Deposits Held and Due to Others	\$0	\$5,000	\$0	\$5,000

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,000	\$37,924	\$31,547	\$25,377
Liabilities				
Undistributed Monies	\$19,000	\$37,924	\$31,547	\$25,377
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$144,946	\$76,758	\$17,484	\$204,220
Liabilities				
Deposits Held and Due to Others	\$144,946	\$76,758	\$17,484	\$204,220
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,339	\$19,550	\$19,778	\$4,111
Liabilities				
Deposits Held and Due to Others	\$4,339	\$19,550	\$19,778	\$4,111
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,745	\$4,745	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$4,745	\$4,745	\$0
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,909,686	\$27,070	\$5,162	\$1,931,594
Liabilities				
Intergovernmental Payable	\$1,909,686	\$27,070	\$5,162	\$1,931,594
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,467	\$767,178	\$592,546	\$187,099
Liabilities				
Deposits Held and Due to Others	\$12,467	\$767,178	\$592,546	\$187,099

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
<i>Sheriff Sex Offender Registration</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$200	\$100	\$0	\$300
Liabilities				
Undistributed Monies	\$200	\$100	\$0	\$300
<i>Sheriff Senior Donations</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,957	\$300	\$701	\$3,556
Liabilities				
Undistributed Monies	\$3,957	\$300	\$701	\$3,556
<i>Arson Offender Registration</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$200	\$125	\$0	\$325
Liabilities				
Undistributed Monies	\$200	\$125	\$0	\$325
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,804	\$53,140	\$52,353	\$3,591
Liabilities				
Deposits Held and Due to Others	\$2,804	\$53,140	\$52,353	\$3,591
<i>Planning Commission Escrow</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$110,095	\$3,133	\$74,400	\$38,828
Liabilities				
Deposits Held and Due to Others	\$110,095	\$3,133	\$74,400	\$38,828
<i>Payroll Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$871,718	\$33,748,069	\$33,760,349	\$859,438
Liabilities				
Payroll Withholdings	\$871,718	\$33,748,069	\$33,760,349	\$859,438

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Board of Elections Recount				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,818	\$0	\$0	\$1,818
Liabilities				
Undistributed Monies	\$1,818	\$0	\$0	\$1,818
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,503,010	\$37,355,040	\$36,594,567	\$3,263,483
Liabilities				
Deposits Held and Due to Others	\$2,503,010	\$37,355,040	\$36,594,567	\$3,263,483
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$807,934	\$4,758,788	\$4,972,265	\$594,457
Liabilities				
Deposits Held and Due to Others	\$807,934	\$4,758,788	\$4,972,265	\$594,457
Medicaid Sales Tax Transition				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,617,796	\$2,617,796	\$0
Liabilities				
Undistributed Monies	\$0	\$2,617,796	\$2,617,796	\$0
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,474,953	\$319,396,046	\$316,450,908	\$13,420,091
Cash and Cash Equivalents in Segregated Accounts	3,310,944	42,113,828	41,566,832	3,857,940
Property Taxes Receivable	222,062,516	197,136,124	222,062,516	197,136,124
Special Assessment Receivable	8,923,838	12,116,124	8,923,838	12,116,124
Total Assets	\$244,772,251	\$570,762,122	\$589,004,094	\$226,530,279
Liabilities				
Intergovernmental Payable	\$232,896,040	\$211,170,229	\$232,882,427	\$211,183,842
Undistributed Monies	7,266,718	282,229,791	279,430,820	10,065,689
Payroll Withholdings	871,718	33,748,069	33,760,349	859,438
Deposits Held and Due to Others	3,737,775	43,614,033	42,930,498	4,421,310
Total Liabilities	\$244,772,251	\$570,762,122	\$589,004,094	\$226,530,279

**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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,411,589	\$4,411,589	\$4,427,914	\$16,325
Permissive Sales Tax	15,643,090	15,643,090	15,819,945	176,855
Intergovernmental	5,059,609	5,059,609	5,575,906	516,297
Conveyance Fees	1,750,000	1,750,000	2,320,046	570,046
Interest	600,000	600,000	989,258	389,258
Fees, Licenses and Permits	2,922,000	2,922,000	3,728,415	806,415
Fines and Forfeitures	1,600,000	1,600,000	1,615,002	15,002
Rentals and Royalties	1,500,000	1,500,000	1,685,718	185,718
Charges for Services	620,000	620,000	943,934	323,934
Other	0	0	462,993	462,993
<i>Total Revenues</i>	<u>34,106,288</u>	<u>34,106,288</u>	<u>37,569,131</u>	<u>3,462,843</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	980,805	1,015,605	1,014,795	810
Materials and Supplies	20,680	14,089	14,089	0
Contractual Services	50,892	44,315	44,315	0
Capital Outlay	5,000	4,655	4,462	193
Total Commissioners	<u>1,057,377</u>	<u>1,078,664</u>	<u>1,077,661</u>	<u>1,003</u>
Microfilm				
Personal Services	205,308	223,308	217,253	6,055
Materials and Supplies	4,000	4,000	1,732	2,268
Contractual Services	80,636	177,903	32,022	145,881
Capital Outlay	5,000	6,841	6,841	0
Total Microfilm	<u>294,944</u>	<u>412,052</u>	<u>257,848</u>	<u>154,204</u>
Planning Commission				
Personal Services	209,056	223,156	222,667	489
Materials and Supplies	2,840	3,640	3,614	26
Contractual Services	34,950	34,150	34,150	0
Capital Outlay	1,400	1,400	1,358	42
Total Planning Commission	<u>\$248,246</u>	<u>\$262,346</u>	<u>\$261,789</u>	<u>\$557</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$2,071,953	\$2,155,478	\$2,136,845	\$18,633
Materials and Supplies	30,130	227,438	227,438	0
Contractual Services	1,493,718	1,415,305	1,362,162	53,143
Capital Outlay	5,000	93,672	90,084	3,588
Other	200	200	197	3
Total Facilities Management	3,601,001	3,892,093	3,816,726	75,367
Auditor				
Personal Services	818,133	853,688	830,416	23,272
Materials and Supplies	36,000	34,335	25,307	9,028
Contractual Services	61,262	53,405	40,240	13,165
Capital Outlay	7,371	8,342	3,036	5,306
Other	0	9,965	9,965	0
Total Auditor	922,766	959,735	908,964	50,771
Treasurer				
Personal Services	618,957	675,657	675,230	427
Materials and Supplies	20,498	19,580	14,426	5,154
Contractual Services	193,842	186,318	173,642	12,676
Total Treasurer	833,297	881,555	863,298	18,257
Recorder				
Personal Services	390,940	395,840	375,734	20,106
Materials and Supplies	2,538	7,017	5,016	2,001
Contractual Services	6,596	5,400	1,864	3,536
Total Recorder	400,074	408,257	382,614	25,643
Board of Elections				
Personal Services	1,407,011	1,503,427	1,502,172	1,255
Materials and Supplies	117,676	109,698	107,578	2,120
Contractual Services	443,107	315,561	305,311	10,250
Capital Outlay	100,768	133,005	132,954	51
Other	0	130	130	0
Total Board of Elections	\$2,068,562	\$2,061,821	\$2,048,145	\$13,676

(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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$797,087	\$814,187	\$814,143	\$44
Materials and Supplies	2,800	2,800	1,347	1,453
Contractual Services	413,386	394,357	393,230	1,127
Capital Outlay	83,730	103,166	103,166	0
Total Data Processing	1,297,003	1,314,510	1,311,886	2,624
Administrative Costs				
Personal Services	363,249	103,024	44,713	58,311
Contractual Services	1,315,760	1,324,249	1,324,249	0
Other	437,000	341,912	341,912	0
Total Administrative Costs	2,116,009	1,769,185	1,710,874	58,311
Unclaimed Monies				
Other	0	44,385	44,385	0
<i>Total Legislative and Executive</i>	12,839,279	13,084,603	12,684,190	400,413
General Government:				
Judicial				
Clerk of Courts				
Personal Services	2,811,637	3,031,037	2,971,422	59,615
Materials and Supplies	276,948	263,442	226,088	37,354
Contractual Services	525,636	522,374	507,903	14,471
Capital Outlay	15,384	21,032	21,006	26
Other	0	5,724	5,724	0
Total Clerk of Courts	3,629,605	3,843,609	3,732,143	111,466
Judicial General				
Contractual Services	2,030,000	2,038,693	2,038,657	36
Common Pleas				
Personal Services	2,793,207	2,943,207	2,943,142	65
Materials and Supplies	10,000	13,390	13,390	0
Contractual Services	132,332	128,242	127,276	966
Total Common Pleas	\$2,935,539	\$3,084,839	\$3,083,808	\$1,031

(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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$908,483	\$931,983	\$931,885	\$98
Materials and Supplies	7,500	7,525	7,484	41
Contractual Services	65,020	64,424	61,463	2,961
Capital Outlay	4,000	3,761	3,761	0
Total Domestic Relations	985,003	1,007,693	1,004,593	3,100
Juvenile Court				
Personal Services	5,600,667	5,862,767	5,803,062	59,705
Materials and Supplies	282,000	282,000	276,974	5,026
Contractual Services	510,568	500,256	492,339	7,917
Capital Outlay	1,000	1,000	660	340
Other	1,000	1,000	880	120
Total Juvenile Court	6,395,235	6,647,023	6,573,915	73,108
Probate Developmental Disabilities III				
Contractual Services	20,000	20,000	16,351	3,649
Probate Court				
Personal Services	1,018,113	1,089,936	1,035,274	54,662
Materials and Supplies	10,000	21,792	21,280	512
Contractual Services	29,136	16,109	14,202	1,907
Capital Outlay	0	1,235	1,235	0
Total Probate Court	1,057,249	1,129,072	1,071,991	57,081
Municipal Courts				
Personal Services	396,161	414,657	380,443	34,214
Contractual Services	5,300	5,300	2,434	2,866
Total Municipal Courts	401,461	419,957	382,877	37,080
Bailiffs				
Personal Services	707,838	743,138	741,911	1,227
Contractual Services	11,864	11,865	11,513	352
Total Bailiffs	719,702	755,003	753,424	1,579
Probation				
Personal Services	192,555	199,855	198,978	877
Materials and Supplies	243	244	244	0
Total Probation	192,798	200,099	199,222	877
<i>Total Judicial</i>	18,366,592	19,145,988	18,856,981	289,007
<i>Total General Government</i>	\$31,205,871	\$32,230,591	\$31,541,171	\$689,420

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety:				
Building Regulations Department				
Personal Services	\$678,193	\$678,193	\$640,528	\$37,665
Materials and Supplies	16,400	16,345	16,345	0
Contractual Services	49,873	48,833	47,757	1,076
Capital Outlay	72,940	58,525	46,001	12,524
Other	750	1,100	1,100	0
<i>Total Public Safety</i>	818,156	802,996	751,731	51,265
Human Services:				
Veteran Services				
Personal Services	915,134	915,134	877,649	37,485
Materials and Supplies	80,000	84,522	84,522	0
Contractual Services	983,635	945,854	854,585	91,269
Capital Outlay	71,000	97,066	97,066	0
Other	1,000	1,562	1,562	0
<i>Total Human Services</i>	2,050,769	2,044,138	1,915,384	128,754
<i>Total Expenditures</i>	34,074,796	35,077,725	34,208,286	869,439
<i>Excess of Revenues Over (Under) Expenditures</i>	31,492	(971,437)	3,360,845	4,332,282
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	13,925	13,925
Advance In	0	0	755,329	755,329
Advance Out	0	(342,677)	(699,969)	(357,292)
Transfers In	185,000	185,000	352,629	167,629
Transfers Out	(1,476,896)	(2,415,596)	(1,565,843)	849,753
<i>Total Other Financing Sources (Uses)</i>	(1,291,896)	(2,573,273)	(1,143,929)	1,429,344
<i>Net Change in Fund Balance</i>	(1,260,404)	(3,544,710)	2,216,916	5,761,626
<i>Fund Balance Beginning of Year</i>	9,254,490	9,254,490	9,254,490	0
Prior Year Encumbrances Appropriated	235,492	235,492	235,492	0
<i>Fund Balance End of Year</i>	\$8,229,578	\$5,945,272	\$11,706,898	\$5,761,626

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, 2017

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$26,109,000	\$26,109,000	\$26,337,000	\$228,000
Intergovernmental	656,000	1,256,000	1,592,645	336,645
Fees, Licenses and Permits	400,000	400,000	318,063	(81,937)
Fines and Forfeitures	10,000	10,000	27,550	17,550
Rentals and Royalties	300,000	300,000	262,272	(37,728)
Charges for Services	435,000	435,000	462,004	27,004
Other	170,000	170,000	199,596	29,596
<i>Total Revenues</i>	<u>28,080,000</u>	<u>28,680,000</u>	<u>29,199,130</u>	<u>519,130</u>
Expenditures				
Current:				
Public Safety:				
Sheriff and Administration				
Personal Services	17,423,028	17,843,016	17,603,130	239,886
Materials and Supplies	1,011,281	1,032,053	1,032,053	0
Contractual Services	3,583,966	3,723,391	3,719,085	4,306
Capital Outlay	186,147	249,386	240,915	8,471
Other	67,320	63,320	52,075	11,245
<i>Total Sheriff and Administration</i>	<u>22,271,742</u>	<u>22,911,166</u>	<u>22,647,258</u>	<u>263,908</u>
Prosecutor				
Personal Services	3,290,682	3,474,014	3,473,929	85
Materials and Supplies	28,099	27,572	24,007	3,565
Contractual Services	136,494	147,535	147,535	0
Capital Outlay	68,916	68,316	67,414	902
Other	64,182	64,182	63,782	400
<i>Total Prosecutor</i>	<u>3,588,373</u>	<u>3,781,619</u>	<u>3,776,667</u>	<u>4,952</u>
Emergency 9-1-1				
Personal Services	10,000	10,000	7	9,993
Materials and Supplies	203	203	203	0
Contractual Services	1,237,915	1,283,966	1,252,844	31,122
Capital Outlay	2,000	2,000	1,500	500
<i>Total Emergency 9-1-1</i>	<u>\$1,250,118</u>	<u>\$1,296,169</u>	<u>\$1,254,554</u>	<u>\$41,615</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund (continued)
For the Year Ended December 31, 2017

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecuter Contracts				
Personal Services	\$419,352	\$492,637	\$492,395	\$242
Contractual Services	500	503	503	0
Total Prosecuter Contracts	419,852	493,140	492,898	242
Coroner				
Personal Services	577,851	552,851	472,718	80,133
Materials and Supplies	15,100	15,100	9,941	5,159
Contractual Services	262,261	292,261	283,378	8,883
Capital Outlay	5,000	0	0	0
Total Coroner	860,212	860,212	766,037	94,175
Total Expenditures	28,390,297	29,342,306	28,937,414	404,892
<i>Excess of Revenues Over (Under) Expenditures</i>	(310,297)	(662,306)	261,716	924,022
Other Financing Sources (Uses)				
Transfers Out	(80,500)	(81,200)	(42,136)	39,064
<i>Net Change in Fund Balance</i>	(390,797)	(743,506)	219,580	963,086
<i>Fund Balance Beginning of Year</i>	801,368	801,368	801,368	0
Prior Year Encumbrances Appropriated	390,797	390,797	390,797	0
Fund Balance at End of Year	\$801,368	\$448,659	\$1,411,745	\$963,086

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, 2017

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$17,018,480	\$15,890,602	\$15,969,136	\$78,534
Charges for Services	878,470	878,470	839,308	(39,162)
Other	32,250	32,250	121,147	88,897
<i>Total Revenues</i>	<u>17,929,200</u>	<u>16,801,322</u>	<u>16,929,591</u>	<u>128,269</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	12,468,934	12,168,934	11,912,038	256,896
Materials and Supplies	193,860	180,295	174,970	5,325
Contractual Services	4,631,115	4,826,842	4,730,786	96,056
Capital Outlay	33,459	25,330	21,723	3,607
Other	163,282	165,150	165,150	0
<i>Total Expenditures</i>	<u>17,490,650</u>	<u>17,366,551</u>	<u>17,004,667</u>	<u>361,884</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>438,550</u>	<u>(565,229)</u>	<u>(75,076)</u>	<u>490,153</u>
Other Financing Sources (Uses)				
Transfers In	854,800	854,800	854,802	2
Transfers Out	(846,600)	(846,995)	(789,509)	57,486
<i>Total Other Financing Sources (Uses)</i>	<u>8,200</u>	<u>7,805</u>	<u>65,293</u>	<u>57,488</u>
<i>Net Change in Fund Balance</i>	446,750	(557,424)	(9,783)	547,641
<i>Fund Balance Beginning of Year</i>	523,673	523,673	523,673	0
Prior Year Encumbrances Appropriated	53,947	53,947	53,947	0
<i>Fund Balance at End of Year</i>	<u>\$1,024,370</u>	<u>\$20,196</u>	<u>\$567,837</u>	<u>\$547,641</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2017

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,318,904	\$8,318,904	\$8,282,225	(\$36,679)
Intergovernmental	6,196,247	6,196,247	6,493,947	297,700
Other	5,000	5,000	72,477	67,477
<i>Total Revenues</i>	<u>14,520,151</u>	<u>14,520,151</u>	<u>14,848,649</u>	<u>328,498</u>
Expenditures				
Current:				
Human Services:				
Security				
Contractual Services	169,225	169,225	126,460	42,765
Prosecutor				
Contractual Services	216,290	216,290	181,965	34,325
Administration				
Personal Services	656,116	656,116	500,068	156,048
Materials and Supplies	2,235	2,235	2,235	0
Contractual Services	670,858	670,858	410,953	259,905
Other	160,000	160,000	143,437	16,563
<i>Total Administration</i>	<u>1,489,209</u>	<u>1,489,209</u>	<u>1,056,693</u>	<u>432,516</u>
Intake				
Personal Services	1,961,742	1,961,742	1,800,290	161,452
Materials and Supplies	900	900	737	163
Contractual Services	144,248	144,248	144,248	0
Other	15,000	15,000	0	15,000
<i>Total Intake</i>	<u>2,121,890</u>	<u>2,121,890</u>	<u>1,945,275</u>	<u>176,615</u>
Family Services				
Personal Services	2,292,168	2,292,168	2,292,168	0
Materials and Supplies	18,990	18,990	18,990	0
Contractual Services	973,682	973,682	930,374	43,308
Other	48,246	48,246	48,246	0
<i>Total Family Services</i>	<u>\$3,333,086</u>	<u>\$3,333,086</u>	<u>\$3,289,778</u>	<u>\$43,308</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund (continued)
For the Year Ended December 31, 2017

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Financial				
Personal Services	\$607,204	\$607,204	\$592,751	\$14,453
Materials and Supplies	58,287	58,287	57,679	608
Contractual Services	99,348	99,348	99,348	0
Capital Outlay	76,570	76,570	76,570	0
Total Financial	841,409	841,409	826,348	15,061
Clerical				
Personal Services	676,712	676,712	676,712	0
Contractual Services	1,884	1,884	1,884	0
Total Clerical	678,596	678,596	678,596	0
Residential				
Personal Services	60,111	60,111	60,111	0
Materials and Supplies	769	769	769	0
Contractual Services	318,248	318,248	318,248	0
Total Residential	379,128	379,128	379,128	0
Daybreak Services				
Contractual Services	93,000	93,000	1,072	91,928
Resource				
Personal Services	1,312,980	1,312,980	1,312,980	0
Materials and Supplies	7,933	7,933	7,933	0
Contractual Services	3,877,106	3,877,106	3,877,106	0
Other	299	299	299	0
Total Resource	5,198,318	5,198,318	5,198,318	0
Total Expenditures	14,520,151	14,520,151	13,683,633	836,518
Net Change in Fund Balance	0	0	1,165,016	1,165,016
Fund Balance Beginning of Year	10,245,681	10,245,681	10,245,681	0
Fund Balance End of Year	\$10,245,681	\$10,245,681	\$11,410,697	\$1,165,016

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$14,760,990	\$14,760,990	\$14,731,304	(\$29,686)
Intergovernmental	9,881,958	9,881,958	10,820,343	938,385
Rentals and Royalties	5,160	5,161	5,161	0
Charges for Services	764,000	764,000	712,285	(51,715)
Contributions and Donations	250	250	0	(250)
Other	85,700	557,315	498,212	(59,103)
<i>Total Revenues</i>	<u>25,498,058</u>	<u>25,969,674</u>	<u>26,767,305</u>	<u>797,631</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,505,348	1,533,588	1,447,192	86,396
Materials and Supplies	26,508	46,107	43,105	3,002
Contractual Services	849,799	789,174	749,182	39,992
Capital Outlay	61,378	68,244	55,626	12,618
Other	297,500	296,231	276,253	19,978
Total Administration	<u>2,740,533</u>	<u>2,733,344</u>	<u>2,571,358</u>	<u>161,986</u>
Investigative Agent Service				
Personal Service	295,275	290,949	263,059	27,890
Materials and Supplies	2,376	2,250	1,859	391
Contractual Services	8,397	9,911	8,612	1,299
Capital Outlay	2,500	2,500	2,453	47
Total Investigative Agent Service	<u>308,548</u>	<u>305,610</u>	<u>275,983</u>	<u>29,627</u>
Leonard Kirtz				
Personal Service	2,219,308	2,283,007	2,178,227	104,780
Materials and Supplies	135,848	136,479	126,748	9,731
Contractual Services	418,587	383,833	342,821	41,012
Capital Outlay	12,779	14,882	10,093	4,789
Total Leonard Kirtz	<u>2,786,522</u>	<u>2,818,201</u>	<u>2,657,889</u>	<u>160,312</u>
Early Intervention				
Personal Services	606,898	636,225	624,993	11,232
Materials and Supplies	17,378	11,900	7,138	4,762
Contractual Services	262,661	184,601	183,346	1,255
Capital Outlay	2,075	3,392	3,036	356
Total Early Intervention	<u>\$889,012</u>	<u>\$836,118</u>	<u>\$818,513</u>	<u>\$17,605</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Centre at Javit Court				
Personal Services	\$1,265,771	\$1,519,856	\$1,371,457	\$148,399
Materials and Supplies	65,627	58,628	43,143	15,485
Contractual Supplies	295,879	296,168	283,512	12,656
Capital Outlay	1,829	2,132	226	1,906
Total Centre at Javit Court	\$1,629,106	\$1,876,784	\$1,698,338	\$178,446
MASCO				
Personal Services	3,720,936	3,429,643	2,987,405	442,238
Materials and Supplies	87,452	66,055	44,721	21,334
Contractual Supplies	618,191	943,239	923,711	19,528
Capital Outlay	10,760	12,060	4,179	7,881
Total MASCO	4,437,339	4,450,997	3,960,016	490,981
Community Services				
Personal Services	3,241,428	3,179,476	3,044,750	134,726
Materials and Supplies	38,697	29,984	16,340	13,644
Contractual Services	6,443,558	7,846,582	7,692,085	154,497
Capital Outlay	106,548	138,208	102,793	35,415
Other	88,060	311,255	222,143	89,112
Total Community Services	9,918,291	11,505,505	11,078,111	427,394
Transportation				
Personal Services	3,007,240	3,066,960	2,537,661	529,299
Materials and Supplies	481,228	421,815	407,892	13,923
Contractual Services	112,513	101,093	70,835	30,258
Capital Outlay	7,500	19,313	17,812	1,501
Total Transportation	3,608,481	3,609,181	3,034,200	574,981
Building and Grounds				
Personal Services	96,154	95,582	93,715	1,867
Materials and Supplies	150	150	0	150
Contractual Services	1,115	1,669	1,599	70
Total Building and Grounds	97,419	97,401	95,314	2,087
Community Environment				
Personal Services	51,746	33,930	13,359	20,571
Materials and Supplies	6,884	385	0	385
Contractual Services	6,426	4,748	2,206	2,542
Total Community Environment	\$65,056	\$39,063	\$15,565	\$23,498

(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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Rayen Avenue				
Contractual Services	\$3,000	\$3,000	\$1,841	\$1,159
Summer Camp				
Personal Services	239,135	237,661	190,976	46,685
Materials and Supplies	4,435	1,509	1,509	0
Contractual Services	27,556	18,292	18,292	0
Total Summer Camp	271,126	257,462	210,777	46,685
<i>Total Expenditures</i>	26,754,433	28,532,666	26,417,905	2,114,761
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,256,375)	(2,562,992)	349,400	2,912,392
Other Financing Sources (Uses)				
Transfers Out	0	(1,849,303)	(349,303)	1,500,000
<i>Net Change in Fund Balance</i>	(1,256,375)	(4,412,295)	97	4,412,392
<i>Fund Balance Beginning of Year</i>	30,461,067	30,461,067	30,461,067	0
Prior Year Encumbrances Appropriated	784,775	784,775	784,775	0
<i>Fund Balance End of Year</i>	<u>\$29,989,467</u>	<u>\$26,833,547</u>	<u>\$31,245,939</u>	<u>\$4,412,392</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$2,805,275	\$2,739,279	(\$65,996)
Permissive Sales Tax	1,763,450	1,763,450	0
Intergovernmental	432,231	401,683	(30,548)
Other	138,420	177,478	39,058
<i>Total Revenues</i>	<u>5,139,376</u>	<u>5,081,890</u>	<u>(57,486)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	3,200	3,200	0
Capital Outlay	55,209	55,209	0
Other	56,529	56,529	0
Total General Government	<u>114,938</u>	<u>114,938</u>	<u>0</u>
Debt Service:			
Principal Retirement	4,868,881	4,868,881	0
Interest and Fiscal Charges	1,319,970	1,319,970	0
Issuance Costs	271,612	271,612	0
Total Debt Service	<u>6,460,463</u>	<u>6,460,463</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,575,401</u>	<u>6,575,401</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,436,025)</u>	<u>(1,493,511)</u>	<u>(57,486)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	53,271	53,271
General Obligation Refunding Bonds Issued	5,900,000	5,900,000	0
Bond Anticipation Notes Issued	560,000	560,000	0
Premium on General Obligation Bonds	593,693	593,692	(1)
Premium on Bond Anticipation Notes	28,813	28,813	0
Premium on Sales Tax Anticipation Notes	13,170	13,169	(1)
Payment to Refunded Bond Escrow Account	(6,202,469)	(6,202,468)	1
Transfers In	71,812	71,812	0
<i>Total Other Financing Sources (Uses)</i>	<u>965,019</u>	<u>1,018,289</u>	<u>53,270</u>
<i>Net Change in Fund Balance</i>	<u>(471,006)</u>	<u>(475,222)</u>	<u>(4,216)</u>
<i>Fund Balance Beginning of Year</i>	<u>1,495,482</u>	<u>1,495,482</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,024,476</u>	<u>\$1,020,260</u>	<u>(\$4,216)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Buildings and Equipment Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$629,585	\$629,585	\$0
Intergovernmental	142,700	142,700	0
Interest	12,316	105,556	93,240
Fees, Licenses and Permits	0	375	375
Contributions and Donations	5,000	5,000	0
Other	295,109	295,109	0
<i>Total Revenues</i>	<u>1,084,710</u>	<u>1,178,325</u>	<u>93,615</u>
Expenditures			
Capital Outlay	9,164,069	8,230,375	933,694
Debt Service:			
Principal Retirement	227,000	215,000	12,000
Interest and Fiscal Charges	26,922	15,959	10,963
Issuance Costs	63,230	86,593	(23,363)
<i>Total Expenditures</i>	<u>9,481,221</u>	<u>8,547,927</u>	<u>933,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,396,511)</u>	<u>(7,369,602)</u>	<u>1,026,909</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	2,515,000	2,515,000	0
Sales Tax Anticipation Notes Issued	1,440,000	1,440,000	0
Sale of Capital Assets	0	467,782	467,782
Advance In	245,398	122,198	(123,200)
Transfers In	186,593	586,972	400,379
Transfers Out	(1,062,406)	(878,730)	183,676
<i>Total Other Financing Sources (Uses)</i>	<u>3,324,585</u>	<u>4,253,222</u>	<u>928,637</u>
<i>Net Change in Fund Balance</i>	(5,071,926)	(3,116,380)	1,955,546
<i>Fund Balance Beginning of Year</i>	8,118,801	8,118,801	0
Prior Year Encumbrances Appropriated	3,060,178	3,060,178	0
<i>Fund Balance End of Year</i>	<u>\$6,107,053</u>	<u>\$8,062,599</u>	<u>\$1,955,546</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Capital Grants	\$353,293	\$325,576	(\$27,717)
Charges for Services	1,083,016	774,501	(308,515)
Fees, Licenses and Permits	26,000	50,793	24,793
Special Assessments	10,000	19,010	9,010
Interest	1,319	4,418	3,099
General Obligation Notes Issued	2,260,000	2,260,000	0
Premium on General Obligation Notes Issued	3,373	3,373	0
General Obligation Refunding Bonds Issued	985,000	985,000	0
Premium on General Obligation Refunding Bonds Issued	94,660	94,660	0
Other	15,306	16,900	1,594
<i>Total Revenues</i>	<u>4,831,967</u>	<u>4,534,231</u>	<u>(297,736)</u>
Expenses			
Materials and Supplies	60,303	60,303	0
Contractual Services	873,060	779,263	93,797
Capital Outlay	2,343,952	2,259,099	84,853
Other	6,634	6,634	0
Debt Service:			
Principal Retirement	506,808	501,808	5,000
Interest and Fiscal Charges	215,700	180,599	35,101
Issuance Costs	66,253	66,253	0
Payment to Refunded Bond Escrow Account	1,050,030	1,050,030	0
<i>Total Expenses</i>	<u>5,122,740</u>	<u>4,903,989</u>	<u>218,751</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	(290,773)	(369,758)	(78,985)
Transfers In	149,999	500,000	350,001
<i>Net Change in Fund Equity</i>	(140,774)	130,242	271,016
<i>Fund Equity Beginning of Year</i>	441,578	441,578	0
Prior Year Encumbrances Appropriated	5,273	5,273	0
<i>Fund Equity End of Year</i>	<u>\$306,077</u>	<u>\$577,093</u>	<u>\$271,016</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Capital Grants	\$701,028	\$461,448	(\$239,580)
Charges for Services	25,068,825	25,316,187	247,362
Fees, Licenses and Permits	350,000	353,065	3,065
Special Assessments	200,000	204,312	4,312
Rentals	17,546	17,532	(14)
Interest	8,578	65,395	56,817
OPWC Loans Issued	4,352,704	462,906	(3,889,798)
General Obligation Notes Issued	3,005,000	3,005,000	0
Premium on General Obligation Notes Issued	7,349	7,349	0
Revenue Bonds and Revenue Refunding Bonds Issued	19,415,000	19,746,422	331,422
Premium on Revenue Bonds Issued	845,451	845,451	0
Special Assessment Refunding Bonds Issued	50,000	50,000	0
Sale of Capital Assets	0	6,775	6,775
Other	20,500	127,436	106,936
<i>Total Revenues</i>	<u>54,041,981</u>	<u>50,669,278</u>	<u>(3,372,703)</u>
Expenses			
Personal Services	9,454,279	9,301,831	152,448
Materials and Supplies	1,748,113	1,543,726	204,387
Contractual Services	12,093,270	10,993,848	1,099,422
Capital Outlay	8,844,032	7,894,511	949,521
Other	385,463	332,500	52,963
Debt Service:			
Principal Retirement	4,685,384	4,527,798	157,586
Interest and Fiscal Charges	683,655	679,034	4,621
Issuance Costs	493,729	493,729	0
Payment to Refunded Bond Escrow Agent	8,406,692	8,406,692	0
<i>Total Expenses</i>	<u>46,794,617</u>	<u>44,173,669</u>	<u>2,620,948</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	7,247,364	6,495,609	(751,755)
Transfers Out	(669,170)	(712,000)	(42,830)
<i>Net Change in Fund Equity</i>	6,578,194	5,783,609	(794,585)
<i>Fund Equity Beginning of Year</i>	17,595,184	17,595,184	0
Prior Year Encumbrances Appropriated	2,940,990	2,940,990	0
<i>Fund Equity End of Year</i>	<u>\$27,114,368</u>	<u>\$26,319,783</u>	<u>(\$794,585)</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,650,000	\$10,930,237	\$280,237
Interest	0	70,627	70,627
Fees, Licenses and Permits	20,000	39,850	19,850
Fines and Forfeitures	125,000	111,198	(13,802)
Rentals and Royalties	0	4	4
Other	49,231	217,573	168,342
<i>Total Revenues</i>	<u>10,844,231</u>	<u>11,369,489</u>	<u>525,258</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	118,913	118,167	746
Contractual Services	170	167	3
Total Prosecutor	<u>119,083</u>	<u>118,334</u>	<u>749</u>
Administration			
Personal Services	533,373	520,242	13,131
Materials and Supplies	12,992	11,623	1,369
Contractual Services	343,740	323,347	20,393
Capital Outlay	2,875	2,833	42
Total Administration	<u>892,980</u>	<u>858,045</u>	<u>34,935</u>
Roads			
Personal Services	6,666,293	6,140,910	525,383
Materials and Supplies	788,937	638,755	150,182
Contractual Services	390,361	349,014	41,347
Capital Outlay	44,696	44,696	0
Other	55,600	55,360	240
Total Roads	<u>7,945,887</u>	<u>7,228,735</u>	<u>717,152</u>
Traffic			
Materials and Supplies	97,090	56,869	40,221
Contractual Services	115,125	115,125	0
Total Traffic	<u>\$212,215</u>	<u>\$171,994</u>	<u>\$40,221</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Contracts			
Materials and Supplies	\$889,317	\$791,474	\$97,843
Contractual Services	58,886	58,886	0
Capital Outlay	453,305	440,760	12,545
Total General Contracts	1,401,508	1,291,120	110,388
<i>Total Public Works</i>	<i>10,571,673</i>	<i>9,668,228</i>	<i>903,445</i>
Debt Service			
Principal Retirement	419,348	339,347	80,001
Interest and Fiscal Charges	135,639	83,259	52,380
Total Debt Service	554,987	422,606	132,381
<i>Total Expenditures</i>	<i>11,126,660</i>	<i>10,090,834</i>	<i>1,035,826</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(282,429)</i>	<i>1,278,655</i>	<i>1,561,084</i>
Other Financing Sources (Uses)			
Transfers Out	(1,441,212)	(1,468,482)	(27,270)
<i>Net Change in Fund Balance</i>	<i>(1,723,641)</i>	<i>(189,827)</i>	<i>1,533,814</i>
<i>Fund Balance at Beginning of Year</i>	<i>4,055,800</i>	<i>4,055,800</i>	<i>0</i>
Prior Year Encumbrances Appropriated	614,224	614,224	0
<i>Fund Balance at End of Year</i>	<i>\$2,946,383</i>	<i>\$4,480,197</i>	<i>\$1,533,814</i>

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$1,923	\$1,923
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	1,923	1,923
<i>Fund Balance Beginning of Year</i>	141,877	141,877	0
<i>Fund Balance End of Year</i>	\$141,877	\$143,800	\$1,923

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,694,773	\$3,542,923	(\$151,850)
Fees, Licenses and Permits	699,900	693,443	(6,457)
Contributions and Donations	1,000	2,140	1,140
Other	72,600	113,797	41,197
<i>Total Revenues</i>	<u>4,468,273</u>	<u>4,352,303</u>	<u>(115,970)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,391,244	4,293,916	97,328
Materials and Supplies	18,200	17,362	838
Contractual Services	521,139	436,013	85,126
Capital Outlay	2,400	2,366	34
Other	911,160	892,468	18,692
<i>Total Expenditures</i>	<u>5,844,143</u>	<u>5,642,125</u>	<u>202,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,375,870)	(1,289,822)	86,048
Other Financing Sources (Uses)			
Transfers In	1,294,750	1,239,509	(55,241)
<i>Net Change in Fund Balance</i>	(81,120)	(50,313)	30,807
<i>Fund Balance Beginning of Year</i>	19,648	19,648	0
Prior Year Encumbrances Appropriated	66,576	66,576	0
<i>Fund Balance End of Year</i>	<u>\$5,104</u>	<u>\$35,911</u>	<u>\$30,807</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,325,000	\$2,394,153	\$69,153
Other	0	5,177	5,177
<i>Total Revenues</i>	<u>2,325,000</u>	<u>2,399,330</u>	<u>74,330</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,206,728	1,205,236	1,492
Materials and Supplies	29,604	23,692	5,912
Contractual Services	1,336,921	1,312,705	24,216
Capital Outlay	25,818	22,681	3,137
Other	56,407	56,407	0
<i>Total Expenditures</i>	<u>2,655,478</u>	<u>2,620,721</u>	<u>34,757</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(330,478)	(221,391)	109,087
Other Financing Sources (Uses)			
Transfers Out	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(480,478)	(371,391)	109,087
<i>Fund Balance Beginning of Year</i>	2,895,553	2,895,553	0
Prior Year Encumbrances Appropriated	168,124	168,124	0
<i>Fund Balance End of Year</i>	<u>\$2,583,199</u>	<u>\$2,692,286</u>	<u>\$109,087</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,500	\$2,000	(\$500)
Fees, Licenses and Permits	549,715	529,015	(20,700)
Fines and Forfeitures	39,561	39,741	180
Rentals and Royalties	18,000	15,271	(2,729)
Charges for Services	51,498	50,207	(1,291)
Contributions and Donations	1,000	876	(124)
Other	2,749	2,749	0
<i>Total Revenues</i>	<u>665,023</u>	<u>639,859</u>	<u>(25,164)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	536,033	531,371	4,662
Materials and Supplies	32,840	32,840	0
Contractual Supplies	73,749	73,749	0
Capital Outlay	363	363	0
Other	50,831	50,831	0
<i>Total Expenditures</i>	<u>693,816</u>	<u>689,154</u>	<u>4,662</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,793)	(49,295)	(20,502)
Other Financing Sources (Uses)			
Transfers Out	(141,292)	(140,298)	994
<i>Net Change in Fund Balance</i>	(170,085)	(189,593)	(19,508)
<i>Fund Balance Beginning of Year</i>	308,947	308,947	0
Prior Year Encumbrances Appropriated	12,028	12,028	0
<i>Fund Balance End of Year</i>	<u>\$150,890</u>	<u>\$131,382</u>	<u>(\$19,508)</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$513,740	\$530,094	\$16,354
Charges for Services	230,000	132,550	(97,450)
Other	181,680	304,816	123,136
<i>Total Revenues</i>	<u>925,420</u>	<u>967,460</u>	<u>42,040</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	748,826	707,506	41,320
Materials and Supplies	2,240	2,240	0
Contractual Services	324,937	301,117	23,820
<i>Total Expenditures</i>	<u>1,076,003</u>	<u>1,010,863</u>	<u>65,140</u>
<i>Net Change in Fund Balance</i>	(150,583)	(43,403)	107,180
<i>Fund Balance Beginning of Year</i>	257,967	257,967	0
Prior Year Encumbrances Appropriated	<u>353</u>	<u>353</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,737</u></u>	<u><u>\$214,917</u></u>	<u><u>\$107,180</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,176,741	\$2,508,960	\$332,219
Other	2,465	11,628	9,163
<i>Total Revenues</i>	<u>2,179,206</u>	<u>2,520,588</u>	<u>341,382</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	197,806	197,799	7
Contractual Supplies	112,987	100,531	12,456
Other	38,390	35,763	2,627
Total Administration	<u>349,183</u>	<u>334,093</u>	<u>15,090</u>
Plant Implementation			
Personal Services	440,813	439,472	1,341
Materials and Supplies	28,055	14,781	13,274
Contractual Services	1,320,534	1,189,752	130,782
Capital Outlay	123,000	117,879	5,121
Other	339	339	0
Total Plant Implementation	<u>1,912,741</u>	<u>1,762,223</u>	<u>150,518</u>
Health Department Enforcement			
Contractual Services	220,068	220,066	2
County Assistance			
Personal Services	7,830	0	7,830
Contractual Services	45,136	45,136	0
Total County Assistance	<u>52,966</u>	<u>45,136</u>	<u>7,830</u>
<i>Total Expenditures</i>	<u>2,534,958</u>	<u>2,361,518</u>	<u>173,440</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(355,752)</u>	<u>159,070</u>	<u>514,822</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	72,740	72,740	0
Transfers Out	0	(6,000)	(6,000)
<i>Total Other Financing Sources (Uses)</i>	<u>72,740</u>	<u>66,740</u>	<u>(6,000)</u>
<i>Net Change in Fund Balance</i>	(283,012)	225,810	508,822
<i>Fund Balance Beginning of Year</i>	203,618	203,618	0
Prior Year Encumbrances Appropriated	162,094	162,094	0
<i>Fund Balance End of Year</i>	<u>\$82,700</u>	<u>\$591,522</u>	<u>\$508,822</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,703,729	\$3,697,483	(\$6,246)
Intergovernmental	1,967,917	2,028,028	60,111
Other	200,000	116,025	(83,975)
<i>Total Revenues</i>	<u>5,871,646</u>	<u>5,841,536</u>	<u>(30,110)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	916,864	901,217	15,647
Materials and Supplies	8,500	5,675	2,825
Contractual Services	6,073,327	4,646,915	1,426,412
Capital Outlay	7,600	2,475	5,125
Other	235,634	70,348	165,286
<i>Total Expenditures</i>	<u>7,241,925</u>	<u>5,626,630</u>	<u>1,615,295</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,370,279)	214,906	1,585,185
Other Financing Sources (Uses)			
Transfers In	307,694	215,129	(92,565)
<i>Net Change in Fund Balance</i>	(1,062,585)	430,035	1,492,620
<i>Fund Balance Beginning of Year</i>	<u>6,744,038</u>	<u>6,744,038</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,681,453</u></u>	<u><u>\$7,174,073</u></u>	<u><u>\$1,492,620</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$110	\$110
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	110	110
<i>Fund Balance Beginning of Year</i>	83,395	83,395	0
<i>Fund Balance End of Year</i>	<u>\$83,395</u>	<u>\$83,505</u>	<u>\$110</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$62,500	\$63,794	\$1,294
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	79,500	19,499	60,001
<i>Net Change in Fund Balance</i>	(17,000)	44,295	61,295
<i>Fund Balance Beginning of Year</i>	518,834	518,834	0
<i>Fund Balance End of Year</i>	\$501,834	\$563,129	\$61,295

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$110,000	\$121,374	\$11,374
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	22,557	20,180	2,377
Contractual Services	47,811	46,814	997
Capital Outlay	5,349	4,698	651
<i>Total Expenditures</i>	<u>75,717</u>	<u>71,692</u>	<u>4,025</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	34,283	49,682	15,399
Other Financing Sources (Uses)			
Transfers Out	(2,400)	(2,400)	0
<i>Net Change in Fund Balance</i>	31,883	47,282	15,399
<i>Fund Balance Beginning of Year</i>	344,790	344,790	0
Prior Year Encumbrances Appropriated	1,137	1,137	0
<i>Fund Balance End of Year</i>	<u>\$377,810</u>	<u>\$393,209</u>	<u>\$15,399</u>

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$450,000	\$513,233	\$63,233
Special Assessments	285,000	290,095	5,095
Other	0	715	715
<i>Total Revenues</i>	<u>735,000</u>	<u>804,043</u>	<u>69,043</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	79,821	79,771	50
Materials and Supplies	2,498	2,498	0
Contractual Services	833,955	530,439	303,516
Capital Outlay	174,266	174,266	0
Other	36,500	26,726	9,774
<i>Total Expenditures</i>	<u>1,127,040</u>	<u>813,700</u>	<u>313,340</u>
<i>Net Change in Fund Balance</i>	(392,040)	(9,657)	382,383
<i>Fund Balance Beginning of Year</i>	883,949	883,949	0
Prior Year Encumbrances Appropriated	<u>738,164</u>	<u>738,164</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,230,073</u></u>	<u><u>\$1,612,456</u></u>	<u><u>\$382,383</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$195,000	\$212,137	\$17,137
Other	0	487	487
<i>Total Revenues</i>	<u>195,000</u>	<u>212,624</u>	<u>17,624</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	93,376	93,046	330
Materials and Supplies	12,000	2,144	9,856
Contractual Services	40,118	27,932	12,186
Capital Outlay	3,000	0	3,000
<i>Total Expenditures</i>	<u>148,494</u>	<u>123,122</u>	<u>25,372</u>
<i>Net Change in Fund Balance</i>	46,506	89,502	42,996
<i>Fund Balance Beginning of Year</i>	<u>1,945,975</u>	<u>1,945,975</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,992,481</u></u>	<u><u>\$2,035,477</u></u>	<u><u>\$42,996</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$8,450	\$8,450	\$0
Expenditures			
Current:			
Public Safety:			
Coroner			
Materials and Supplies	15,000	3,635	11,365
<i>Net Change in Fund Balance</i>	(6,550)	4,815	11,365
<i>Fund Balance Beginning of Year</i>	54,600	54,600	0
<i>Fund Balance End of Year</i>	\$48,050	\$59,415	\$11,365

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$898,533	\$988,272	\$89,739
Fines and Forfeitures	28,400	45,683	17,283
Other	0	5,341	5,341
<i>Total Revenues</i>	<u>926,933</u>	<u>1,039,296</u>	<u>112,363</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	160,500	153,480	7,020
Materials and Supplies	93,926	44,595	49,331
Contractual Services	616,852	616,852	0
Capital Outlay	197,637	197,637	0
Other	3,275	3,275	0
<i>Total Expenditures</i>	<u>1,072,190</u>	<u>1,015,839</u>	<u>56,351</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(145,257)	23,457	168,714
Other Financing Sources (Uses)			
Transfers Out	(99,300)	(29,300)	70,000
<i>Net Change in Fund Balance</i>	(244,557)	(5,843)	238,714
<i>Fund Balance Beginning of Year</i>	3,351,231	3,351,231	0
Prior Year Encumbrances Appropriated	62,467	62,467	0
<i>Fund Balance End of Year</i>	<u><u>\$3,169,141</u></u>	<u><u>\$3,407,855</u></u>	<u><u>\$238,714</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$13,828,104	\$11,478,801	(\$2,349,303)
Interest	0	505	505
Fees, Licenses and Permits	0	440	440
Charges for Services	175,593	13,009	(162,584)
Other	7,653	213,156	205,503
<i>Total Revenues</i>	<u>14,011,350</u>	<u>11,705,911</u>	<u>(2,305,439)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	646,650	578,257	68,393
Materials and Supplies	16,909	9,775	7,134
Contractual Services	4,032,147	3,695,142	337,005
Capital Outlay	360,105	322,624	37,481
Other	22,046	22,046	0
<i>Total Commissioners</i>	<u>5,077,857</u>	<u>4,627,844</u>	<u>450,013</u>
Prosecutor			
Personal Services	335,566	326,456	9,110
Materials and Supplies	2,213	1,781	432
Contractual Services	515	515	0
Other	12,643	12,643	0
<i>Total Prosecutor</i>	<u>350,937</u>	<u>341,395</u>	<u>9,542</u>
Board of Elections			
Other	2,082	2,082	0
<i>Total Legislative and Executive</i>	<u>5,430,876</u>	<u>4,971,321</u>	<u>459,555</u>
Judicial:			
Juvenile Justice Court			
Personal Services	2,048,951	1,994,394	54,557
Materials and Supplies	189,211	18,544	170,667
Contractual Supplies	417,626	417,626	0
Capital Outlay	30,811	30,811	0
Other	6,767	6,767	0
<i>Total Juvenile Justice Court</i>	<u>2,693,366</u>	<u>2,468,142</u>	<u>225,224</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, 2017

	Final	Actual	Variance with Final Budget Positive (Negative)
Domestic Relations Court			
Personal Services	81,972	66,448	15,524
Materials and Supplies	3,846	3,651	195
Contractual Supplies	2,654	2,527	127
Capital Outlay	1,594	1,594	0
Other	6,135	5,142	993
Total Domestic Relations Court	\$96,201	\$79,362	\$16,839
Common Pleas Court			
Personal Services	\$28,116	\$0	\$28,116
Capital Outlay	24,900	24,900	0
Total Common Pleas Court	53,016	24,900	28,116
<i>Total Judicial</i>	<i>2,842,583</i>	<i>2,572,404</i>	<i>270,179</i>
<i>Total General Government</i>	<i>8,273,459</i>	<i>7,543,725</i>	<i>729,734</i>
Public Safety:			
Sheriff Grants			
Personal Services	249,953	143,488	106,465
Materials and Supplies	8,957	7,772	1,185
Contractual Services	81,932	50,695	31,237
Capital Outlay	94,239	94,239	0
Other	87,014	23,396	63,618
Total Public Safety	522,095	319,590	202,505
Health:			
Solid Waste Grants			
Materials and Supplies	10,820	9,567	1,253
Contractual Services	13,835	13,678	157
Other	2,929	2,929	0
Total Solid Waste Grants	27,584	26,174	1,410
Developmental Disabilities Board Grants			
Personal Services	180,270	71,554	108,716

(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, 2017

	Final	Actual	Variance with Final Budget Positive (Negative)
Mental Health & Recovery Board Contractual Services	4,857,200	3,268,214	1,588,986
<i>Total Health</i>	5,065,054	3,365,942	1,699,112
<i>Total Expenditures</i>	13,860,608	11,229,257	2,631,351
<i>Excess of Revenues</i> <i>Over (Under) Expenditures</i>	150,742	476,654	325,912
Other Financing Sources (Uses)			
Advances In	0	577,373	577,373
Advances Out	0	(755,329)	(755,329)
Transfers In	248,910	134,877	(114,033)
Transfers Out	(1,504,865)	(215,129)	1,289,736
<i>Total Other Financing Sources (Uses)</i>	(1,255,955)	(258,208)	997,747
<i>Net Change in Fund Balance</i>	(1,105,213)	218,446	1,323,659
<i>Fund Balance Beginning of Year</i>	1,373,582	1,373,582	0
Prior Year Encumbrances Appropriated	318,246	318,246	0
<i>Fund Balance End of Year</i>	\$586,615	\$1,910,274	\$1,323,659

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,081	\$8,000	(\$2,081)
Fees, Licenses and Permits	4,000	4,100	100
Fines and Forfeitures	485,000	479,292	(5,708)
Charges for Services	1,500	1,811	311
Other	0	1,425	1,425
<i>Total Revenues</i>	<u>500,581</u>	<u>494,628</u>	<u>(5,953)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	138,366	138,345	21
Materials and Supplies	3,500	2,101	1,399
Contractual Services	418,745	384,069	34,676
Capital Outlay	5,700	0	5,700
<i>Total Expenditures</i>	<u>566,311</u>	<u>524,515</u>	<u>41,796</u>
<i>Net Change in Fund Balance</i>	(65,730)	(29,887)	35,843
<i>Fund Balance Beginning of Year</i>	110,824	110,824	0
Prior Year Encumbrances Appropriated	<u>38,996</u>	<u>38,996</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,090</u></u>	<u><u>\$119,933</u></u>	<u><u>\$35,843</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$1,700	\$1,700
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	368,422	367,120	1,302
Materials and Supplies	3,499	3,499	0
Contractual Services	109,496	98,450	11,046
Capital Outlay	41,293	12,473	28,820
<i>Total Expenditures</i>	522,710	481,542	41,168
<i>Excess of Revenues Over (Under) Expenditures</i>	(522,710)	(479,842)	42,868
Other Financing Sources (Uses)			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(22,710)	20,158	42,868
<i>Fund Balance Beginning of Year</i>	3,547	3,547	0
Prior Year Encumbrances Appropriated	53,956	53,956	0
<i>Fund Balance End of Year</i>	\$34,793	\$77,661	\$42,868

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$476,100	\$511,340	\$35,240
Other	0	748	748
<i>Total Revenues</i>	<u>476,100</u>	<u>512,088</u>	<u>35,988</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	152,913	152,478	435
Materials and Supplies	16,000	10,739	5,261
Contractual Services	625,012	512,583	112,429
Capital Outlay	9,000	5,357	3,643
Other	50,037	23,785	26,252
<i>Total Expenditures</i>	<u>852,962</u>	<u>704,942</u>	<u>148,020</u>
<i>Net Change in Fund Balance</i>	(376,862)	(192,854)	184,008
<i>Fund Balance Beginning of Year</i>	678,484	678,484	0
Prior Year Encumbrances Appropriated	<u>137,940</u>	<u>137,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$439,562</u></u>	<u><u>\$623,570</u></u>	<u><u>\$184,008</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Area Agency on Aging Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,881,024	\$3,889,309	\$8,285
Intergovernmental	204,264	173,747	(30,517)
<i>Total Revenues</i>	<u>4,085,288</u>	<u>4,063,056</u>	<u>(22,232)</u>
Expenditures			
Current:			
Human Services:			
Senior Citizen Services			
Contractual Services	4,005,288	3,810,218	195,070
Other	80,000	66,504	13,496
<i>Total Expenditures</i>	<u>4,085,288</u>	<u>3,876,722</u>	<u>208,566</u>
<i>Net Change in Fund Balance</i>	0	186,334	186,334
<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>\$0</u></u>	<u><u>\$186,334</u></u>	<u><u>\$186,334</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$281,095	\$285,500	\$4,405
Other	990	990	0
<i>Total Revenues</i>	<u>282,085</u>	<u>286,490</u>	<u>4,405</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	270,210	270,182	28
Materials and Supplies	10,440	7,444	2,996
Contractual Services	142,873	134,860	8,013
Capital Outlay	7,800	7,800	0
<i>Total Expenditures</i>	<u>431,323</u>	<u>420,286</u>	<u>11,037</u>
<i>Net Change in Fund Balance</i>	(149,238)	(133,796)	15,442
<i>Fund Balance Beginning of Year</i>	141,507	141,507	0
Prior Year Encumbrances Appropriated	<u>7,731</u>	<u>7,731</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$15,442</u></u>	<u><u>\$15,442</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$250	\$250
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	250	250
<i>Fund Balance Beginning of Year</i>	22,209	22,209	0
<i>Fund Balance End of Year</i>	\$22,209	\$22,459	\$250

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,000,000	\$1,029,667	\$29,667
Other	0	4,747	4,747
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,034,414</u>	<u>34,414</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,237,975	1,237,515	460
Materials and Supplies	8,000	0	8,000
Contractual Services	4,380	0	4,380
Capital Outlay	1,320	1,320	0
<i>Total Expenditures</i>	<u>1,251,675</u>	<u>1,238,835</u>	<u>12,840</u>
<i>Net Change in Fund Balance</i>	(251,675)	(204,421)	47,254
<i>Fund Balance Beginning of Year</i>	<u>301,198</u>	<u>301,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$49,523</u>	<u>\$96,777</u>	<u>\$47,254</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Contractual Services	800	800	0
<i>Net Change in Fund Balance</i>	(800)	(800)	0
<i>Fund Balance Beginning of Year</i>	18,494	18,494	0
Prior Year Encumbrances Appropriated	2,350	2,350	0
<i>Fund Balance End of Year</i>	<u>\$20,044</u>	<u>\$20,044</u>	<u>\$0</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Office Foreclosure Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$51,000	\$49,975	(\$1,025)
Other	0	78	78
<i>Total Revenues</i>	<u>51,000</u>	<u>50,053</u>	<u>(947)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	69,255	68,948	307
Contractual Services	3,721	2,958	763
Capital Outlay	4,840	4,340	500
<i>Total Expenditures</i>	<u>77,816</u>	<u>76,246</u>	<u>1,570</u>
<i>Net Change in Fund Balance</i>	(26,816)	(26,193)	623
<i>Fund Balance Beginning of Year</i>	<u>112,717</u>	<u>112,717</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$85,901</u></u>	<u><u>\$86,524</u></u>	<u><u>\$623</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$32,206	\$32,206
Other	4,000	8,382	4,382
<i>Total Revenues</i>	4,000	40,588	36,588
Expenditures			
Current:			
Public Safety:			
Administration			
Materials and Supplies	38,000	34,050	3,950
Contractual Services	21,871	16,036	5,835
Capital Outlay	11,798	7,505	4,293
Other	6,915	6,915	0
<i>Total Expenditures</i>	78,584	64,506	14,078
<i>Excess of Revenues Over (Under) Expenditures</i>	(74,584)	(23,918)	50,666
Other Financing Sources (Uses)			
Transfers In	35,883	18,000	(17,883)
<i>Net Change in Fund Balance</i>	(38,701)	(5,918)	32,783
<i>Fund Balance Beginning of Year</i>	70,050	70,050	0
Prior Year Encumbrances Appropriated	15,701	15,701	0
<i>Fund Balance End of Year</i>	\$47,050	\$79,833	\$32,783

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,500,000	\$1,517,888	\$17,888
Other	0	4,456	4,456
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,522,344</u>	<u>22,344</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	994,618	941,602	53,016
Materials and Supplies	23,000	11,734	11,266
Contractual Services	122,269	110,708	11,561
Capital Outlay	23,078	7,179	15,899
Other	815	741	74
Total Title Administration	<u>1,163,780</u>	<u>1,071,964</u>	<u>91,816</u>
Security Deposits			
Personal Services	88,077	86,877	1,200
Contractual Services	118	118	0
Total Security Deposits	<u>88,195</u>	<u>86,995</u>	<u>1,200</u>
<i>Total Expenditures</i>	<u>1,251,975</u>	<u>1,158,959</u>	<u>93,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	248,025	363,385	115,360
Other Financing Sources (Uses)			
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(51,975)	63,385	115,360
<i>Fund Balance Beginning of Year</i>	1,176,748	1,176,748	0
Prior Year Encumbrances Appropriated	<u>1,392</u>	<u>1,392</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,126,165</u></u>	<u><u>\$1,241,525</u></u>	<u><u>\$115,360</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$110,000	\$110,135	\$135
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Personal Services	30,000	23,677	6,323
Materials and Supplies	1,400	842	558
Contractual Services	300,616	300,616	0
Capital Outlay	5,068	3,330	1,738
<i>Total Expenditures</i>	337,084	328,465	8,619
<i>Net Change in Fund Balance</i>	(227,084)	(218,330)	8,754
<i>Fund Balance Beginning of Year</i>	196,097	196,097	0
Prior Year Encumbrances Appropriated	258,912	258,912	0
<i>Fund Balance End of Year</i>	\$227,925	\$236,679	\$8,754

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loans Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$6,790	\$6,790
Other	0	2,217	2,217
<i>Total Revenues</i>	0	9,007	9,007
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	44,000	23,085	20,915
<i>Net Change in Fund Balance</i>	(44,000)	(14,078)	29,922
<i>Fund Balance Beginning of Year</i>	51,772	51,772	0
<i>Fund Balance End of Year</i>	\$7,772	\$37,694	\$29,922

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community and Economic Development Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$177,675	\$174,003	(\$3,672)
Other	0	738	738
<i>Total Revenues</i>	<u>177,675</u>	<u>174,741</u>	<u>(2,934)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	254,326	245,054	9,272
Materials and Supplies	925	925	0
Contractual Services	3,568	990	2,578
Other	8	0	8
<i>Total Expenditures</i>	<u>258,827</u>	<u>246,969</u>	<u>11,858</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(81,152)	(72,228)	8,924
Other Financing Sources (Uses)			
Transfers In	50,000	50,398	398
<i>Net Change in Fund Balance</i>	(31,152)	(21,830)	9,322
<i>Fund Balance Beginning of Year</i>	<u>32,931</u>	<u>32,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,779</u>	<u>\$11,101</u>	<u>\$9,322</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Swanston Donations Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$66	\$65	(\$1)
Expenditures			
Current:			
General Government:			
Judicial			
Commissioners			
Personal Services	7,802	7,802	0
<i>Net Change in Fund Balance</i>	(7,736)	(7,737)	(1)
<i>Fund Balance Beginning of Year</i>	15,922	15,922	0
<i>Fund Balance End of Year</i>	\$8,186	\$8,185	(\$1)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$6,133,247	\$1,645,048	(\$4,488,199)
Interest	357	7,990	7,633
Other	49,837	0	(49,837)
<i>Total Revenues</i>	6,183,441	1,653,038	(4,530,403)
Expenditures			
Capital Outlay	9,688,343	5,051,103	4,637,240
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,504,902)	(3,398,065)	106,837
Other Financing Sources (Uses)			
General Obligation Bond Issued	1,075,000	1,075,000	0
Transfers In	2,439,045	2,125,400	(313,645)
<i>Total Other Financing Sources (Uses)</i>	3,514,045	3,200,400	(313,645)
<i>Net Change in Fund Balance</i>	9,143	(197,665)	(206,808)
<i>Fund Balance Beginning of Year</i>	47,067	47,067	0
Prior Year Encumbrances Appropriated	73,579	73,579	0
<i>Fund Balance (Deficit) End of Year</i>	\$129,789	(\$77,019)	(\$206,808)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$643,543	\$355,670	(\$287,873)
Expenses			
Materials and Supplies	648,286	363,588	284,698
Contractual Services	9,200	4,150	5,050
Other	20,000	19,171	829
<i>Total Expenses</i>	<u>677,486</u>	<u>386,909</u>	<u>290,577</u>
<i>Net Change in Fund Equity</i>	(33,943)	(31,239)	2,704
<i>Fund Equity Beginning of Year</i>	19,456	19,456	0
Prior Year Encumbrances Appropriated	<u>34,130</u>	<u>34,130</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$19,643</u>	<u>\$22,347</u>	<u>\$2,704</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,442,232	\$1,503,172	\$60,940
Other	29,093	29,093	0
<i>Total Revenues</i>	<u>1,471,325</u>	<u>1,532,265</u>	<u>60,940</u>
Expenses			
Personal Services	91,013	91,013	0
Contractual Services	986,471	567,189	419,282
Claims	702,516	702,516	0
<i>Total Expenses</i>	<u>1,780,000</u>	<u>1,360,718</u>	<u>419,282</u>
<i>Net Change in Fund Equity</i>	(308,675)	171,547	480,222
<i>Fund Equity Beginning of Year</i>	3,426,840	3,426,840	0
Prior Year Encumbrances Appropriated	<u>1,800</u>	<u>1,800</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,119,965</u></u>	<u><u>\$3,600,187</u></u>	<u><u>\$480,222</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$40,021	\$40,021	\$0
Charges for Services	25,300,000	25,916,120	616,120
Property Taxes	271,910	271,910	0
Other	0	351	351
<i>Total Revenues</i>	<u>25,611,931</u>	<u>26,228,402</u>	<u>616,471</u>
Expenses			
Personal Services	87,615	87,615	0
Contractual Services	4,766,775	1,735,793	3,030,982
Claims	20,452,240	20,452,240	0
Debt Service:			
Principal Retirement	205,000	205,000	0
Interest and Fiscal Charges	106,931	106,931	0
<i>Total Expenses</i>	<u>25,618,561</u>	<u>22,587,579</u>	<u>3,030,982</u>
<i>Net Change in Fund Equity</i>	(6,630)	3,640,823	3,647,453
<i>Fund Equity Beginning of Year</i>	3,779,128	3,779,128	0
Prior Year Encumbrances Appropriated	<u>10,436</u>	<u>10,436</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,782,934</u></u>	<u><u>\$7,430,387</u></u>	<u><u>\$3,647,453</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone/Data Board Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$460,000	\$451,119	(\$8,881)
Expenses			
Contractual Services	508,583	507,257	1,326
<i>Net Change in Fund Equity</i>	(48,583)	(56,138)	(7,555)
<i>Fund Equity Beginning of Year</i>	16,611	16,611	0
Prior Year Encumbrances Appropriated	31,976	31,976	0
<i>Fund Equity (Deficit) End of Year</i>	\$4	(\$7,551)	(\$7,555)

Statistical Section



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Statistical Section

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

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

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

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

	2017	2016	2015	2014(1)
Governmental Activities				
Net Investment in Capital Assets	\$102,337,821	\$101,977,095	\$104,880,283	\$102,647,200
Restricted:				
Capital Projects	11,378,548	10,836,930	12,761,249	15,223,440
Public Safety	12,463,154	7,961,489	8,579,315	2,316,308
Public Works	8,918,979	8,818,505	6,933,355	7,337,863
Health Services	42,736,752	41,709,134	40,009,775	36,791,140
Human Services	12,369,404	10,767,496	7,572,604	6,589,182
General Government	20,412,202	19,481,780	18,828,696	15,260,442
Unclaimed Monies	522,751	453,252	564,542	421,086
Unrestricted (Deficit)	<u>(53,982,979)</u>	<u>(46,793,739)</u>	<u>(49,417,148)</u>	<u>(45,917,743)</u>
<i>Total Governmental Activities Net Position</i>	<u>157,156,632</u>	<u>155,211,942</u>	<u>150,712,671</u>	<u>140,668,918</u>
Business Type - Activities				
Net Investment in Capital Assets	61,899,721	60,831,136	59,124,842	60,998,456
Restricted:				
Debt Service	10,995,730	10,824,964	10,532,612	11,741,157
Unrestricted	<u>5,922,927</u>	<u>7,503,256</u>	<u>10,020,817</u>	<u>7,323,762</u>
<i>Total Business-Type Activities Net Position</i>	<u>78,818,378</u>	<u>79,159,356</u>	<u>79,678,271</u>	<u>80,063,375</u>
Primary Government				
Net Investment in Capital Assets	164,237,542	162,808,231	164,005,125	163,645,656
Restricted	119,797,520	110,853,550	105,782,148	95,680,618
Unrestricted (Deficit)	<u>(48,060,052)</u>	<u>(39,290,483)</u>	<u>(39,396,331)</u>	<u>(38,593,981)</u>
<i>Total Primary Government Net Position</i>	<u>\$235,975,010</u>	<u>\$234,371,298</u>	<u>\$230,390,942</u>	<u>\$220,732,293</u>

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

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

2013(1)	2012(1)	2011	2010	2009	2008
\$100,693,379	\$102,251,744	\$105,436,457	\$103,800,107	\$105,837,357	\$99,878,395
16,482,068	15,988,064	21,405,318	21,194,406	16,287,858	22,761,215
2,031,458	1,542,631	3,116,336	2,667,985	1,971,754	3,112,803
7,376,307	6,278,575	6,913,979	6,125,209	5,035,422	5,823,098
34,303,503	34,592,025	30,666,928	29,184,576	22,272,037	18,361,751
6,742,989	7,067,963	7,613,780	8,828,195	6,264,431	8,249,125
17,137,100	15,257,143	19,603,535	19,608,309	24,302,480	16,175,561
450,507	0	0	0	0	0
11,230,770	11,760,418	6,643,075	3,169,362	7,400,652	11,275,591
196,448,081	194,738,563	201,399,408	194,578,149	189,371,991	185,637,539
55,414,313	53,320,745	50,114,060	48,144,464	50,293,677	52,803,955
11,384,862	11,877,870	14,872,863	15,250,948	7,162,067	5,720,826
15,724,414	17,062,549	17,300,292	17,512,055	21,534,050	18,836,245
82,523,589	82,261,164	82,287,215	80,907,467	78,989,794	77,361,026
156,107,692	155,572,489	155,550,517	151,944,571	156,131,034	152,682,350
95,908,794	92,604,271	104,192,739	102,859,628	83,296,049	80,204,379
26,955,184	28,822,967	23,943,367	20,681,417	28,934,702	30,111,836
\$278,971,670	\$276,999,727	\$283,686,623	\$275,485,616	\$268,361,785	\$262,998,565

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

	2017	2016	2015	2014
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$7,391,420	\$7,142,290	\$7,177,799	\$6,738,883
Judicial	7,411,969	7,398,544	7,021,990	5,568,575
Public Safety	2,786,469	2,878,129	3,925,795	5,852,721
Public Works	148,291	204,052	201,515	402,778
Health	3,903,409	4,034,424	4,425,387	4,798,664
Human Services	1,938,733	2,031,879	1,894,829	1,884,021
Total Charges for Services and Assessments	23,580,291	23,689,318	24,647,315	25,245,642
Operating Grants and Contributions	68,592,436	65,366,347	65,156,016	62,141,088
Capital Grants	4,275,718	2,639,816	4,985,488	4,177,023
<i>Total Governmental Activities Program Revenue</i>	<u>96,448,445</u>	<u>91,695,481</u>	<u>94,788,819</u>	<u>91,563,753</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	838,288	790,407	681,419	628,692
Mahoning County Sewer	26,191,896	24,896,477	23,576,438	22,819,113
Total Charges for Services and Assessments	27,030,184	25,686,884	24,257,857	23,447,805
Capital Grants and Contributions	843,234	1,006,059	1,326,036	816,222
<i>Total Business-Type Activities Program Revenue</i>	<u>27,873,418</u>	<u>26,692,943</u>	<u>25,583,893</u>	<u>24,264,027</u>
<i>Total Primary Government Program Revenues</i>	<u>\$124,321,863</u>	<u>\$118,388,424</u>	<u>\$120,372,712</u>	<u>\$115,827,780</u>

2013	2012	2011	2010	2009	2008
\$6,767,123	\$5,942,694	\$6,138,992	\$5,868,142	\$5,858,412	\$6,674,076
5,662,224	5,496,605	5,738,234	5,618,604	5,275,306	5,089,139
5,870,710	5,154,194	4,527,870	4,709,310	4,296,566	4,621,657
213,278	159,737	170,932	144,868	180,907	167,456
4,498,260	4,695,655	4,787,038	4,977,960	3,501,479	3,572,698
1,883,573	1,765,741	1,934,935	1,741,689	1,857,974	2,345,758
24,895,168	23,214,626	23,298,001	23,060,573	20,970,644	22,470,784
61,410,982	72,408,390	78,695,348	87,111,613	101,408,097	101,242,335
2,505,708	6,399,688	5,260,990	3,056,458	2,221,132	7,311,710
88,811,858	102,022,704	107,254,339	113,228,644	124,599,873	131,024,829
525,149	472,744	433,795	542,440	496,189	600,801
20,608,295	20,611,234	21,132,254	20,635,860	23,348,025	22,477,223
21,133,444	21,083,978	21,566,049	21,178,300	23,844,214	23,078,024
933,776	1,021,992	1,722,636	1,997,482	748,452	1,764,162
22,067,220	22,105,970	23,288,685	23,175,782	24,592,666	24,842,186
\$110,879,078	\$124,128,674	\$130,543,024	\$136,404,426	\$149,192,539	\$155,867,015

(continued)

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

	2017	2016	2015	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,130,738	\$23,990,469	\$23,050,539	\$28,900,811
Judicial	25,867,202	24,310,698	23,075,087	22,249,706
Public Safety	38,448,697	34,381,681	31,088,021	25,656,854
Public Works	13,985,860	15,480,125	14,205,410	14,147,583
Health	39,310,148	38,370,842	37,031,027	37,970,439
Human Services	45,416,756	41,123,931	39,850,859	39,560,161
Interest and Fiscal Charges	1,462,654	1,423,096	1,899,467	1,892,225
<i>Total Governmental Activities Expenses</i>	<u>189,622,055</u>	<u>179,080,842</u>	<u>170,200,410</u>	<u>170,377,779</u>
Business-Type Activities:				
Mahoning County Water	1,484,665	1,496,075	1,621,113	1,334,615
Mahoning County Sewer	27,230,508	25,717,354	24,440,240	21,567,811
<i>Total Business-Type Activities Expenses</i>	<u>28,715,173</u>	<u>27,213,429</u>	<u>26,061,353</u>	<u>22,902,426</u>
<i>Total Primary Government Program Expenses</i>	<u>218,337,228</u>	<u>206,294,271</u>	<u>196,261,763</u>	<u>193,280,205</u>
Net (Expense)/Revenue				
Governmental Activities	(93,173,610)	(87,385,361)	(75,411,591)	(78,814,026)
Business-Type Activities	(841,755)	(520,486)	(477,460)	1,361,601
<i>Total Primary Government Net Expense</i>	<u>(\$94,015,365)</u>	<u>(\$87,905,847)</u>	<u>(\$75,889,051)</u>	<u>(\$77,452,425)</u>

2013	2012	2011	2010	2009	2008
\$27,035,225	\$25,890,863	\$27,519,947	\$25,322,205	\$25,975,485	\$29,183,996
20,946,103	20,087,881	20,253,413	20,051,505	20,816,554	19,254,381
23,793,549	25,488,019	22,455,341	21,803,392	24,421,449	29,504,632
12,640,556	21,596,642	13,543,364	13,462,169	15,292,168	14,685,409
36,155,871	47,472,081	50,833,349	53,158,099	48,815,843	50,853,600
37,781,584	36,691,886	38,508,481	45,491,138	56,211,415	58,606,298
2,166,770	2,310,764	2,349,871	1,896,879	2,154,822	1,950,950
160,519,658	179,538,136	175,463,766	181,185,387	193,687,736	204,039,266
1,276,542	1,860,851	1,286,544	1,959,933	1,865,509	1,070,675
20,561,245	21,332,223	21,192,217	19,830,300	22,197,325	22,431,584
21,837,787	23,193,074	22,478,761	21,790,233	24,062,834	23,502,259
182,357,445	202,731,210	197,942,527	202,975,620	217,750,570	227,541,525
(71,707,800)	(77,515,432)	(68,209,427)	(67,956,743)	(69,087,863)	(73,014,437)
229,433	(1,087,104)	809,924	1,385,549	529,832	1,339,927
(\$71,478,367)	(\$78,602,536)	(\$67,399,503)	(\$66,571,194)	(\$68,558,031)	(\$71,674,510)

(continued)

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

	2017	2016	2015	2014
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,512,373	\$3,662,630	\$1,986,258	\$3,017,749
General Obligation Bond Retirement	2,514,570	4,048,256	3,792,671	3,975,496
Children Services Board	8,126,958	8,599,799	8,490,515	4,952,827
Board of Developmental Disabilities	14,466,928	15,237,989	14,223,631	13,898,401
Board of Mental Health	3,631,508	3,822,813	3,567,489	3,482,494
Senior Citizens	4,553,599	0	0	0
Self-funded Hospitalization	271,910	0	0	0
Sales Tax Levied for:				
General Purposes	15,468,357	17,001,113	34,186,420	33,297,009
Criminal and Administrative Justice	25,836,588	26,525,325	5,484,247	0
Road Improvement Equipment	35,125	0	0	0
General Obligation Bond Retirement	1,264,255	433,141	1,758,561	840,000
Buildings and Equipment	491,502	274,184	0	0
Grants and Entitlements not Restricted to Specific Programs	7,444,594	5,612,066	5,751,011	6,622,413
Conveyance Taxes	2,329,412	1,902,728	1,940,022	1,782,152
Interest	863,839	457,598	977,013	436,809
Payment in Lieu of Taxes	629,585	609,135	0	0
Gain on Sale of Capital Assets	82,550	30,377	0	0
Other	2,926,900	3,394,278	3,085,506	4,259,245
Transfers	(332,253)	273,200	212,000	212,000
<i>Total Governmental Activities</i>	<u>95,118,300</u>	<u>91,884,632</u>	<u>85,455,344</u>	<u>76,776,595</u>
Business-Type Activities:				
Interest	69,813	74,087	50,311	39,351
Gain on Sale of Capital Assets	717	0	0	0
Other	97,994	200,684	254,045	471,945
Transfers	332,253	(273,200)	(212,000)	(212,000)
<i>Total Business-Type Activities</i>	<u>500,777</u>	<u>1,571</u>	<u>92,356</u>	<u>299,296</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>95,619,077</u>	<u>91,886,203</u>	<u>85,547,700</u>	<u>77,075,891</u>
Change in Net Position				
Governmental Activities	1,944,690	4,499,271	10,043,753	(2,037,431)
Business-Type Activities	(340,978)	(518,915)	(385,104)	1,660,897
<i>Total Primary Government Change in Net Position</i>	<u>\$1,603,712</u>	<u>\$3,980,356</u>	<u>\$9,658,649</u>	<u>(\$376,534)</u>

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

2013	2012	2011	2010	2009	2008
\$5,297,879	\$1,974,972	\$8,945,439	\$7,546,732	\$7,481,675	\$7,657,974
1,515,889	4,288,832	0	0	0	27,044
4,869,189	4,720,439	4,988,594	4,911,419	4,894,162	5,106,646
13,691,556	13,289,321	14,067,091	13,859,914	13,818,219	14,271,078
3,429,022	3,327,222	3,520,543	3,467,814	3,457,020	3,578,922
0	0	0	0	0	0
0	0	0	0	0	0
30,438,298	30,636,548	30,392,085	27,168,574	25,825,362	27,931,781
0	0	0	0	0	0
0	0	0	0	0	0
1,400,000	0	0	0	0	0
0	0	0	0	0	0
6,783,824	5,768,962	6,950,031	9,601,640	10,840,691	12,884,154
1,853,653	1,696,113	1,373,069	1,305,659	1,282,347	1,743,473
180,089	838,035	1,109,454	905,562	2,190,058	5,081,780
0	0	0	0	0	0
0	0	0	3,078	0	0
3,655,919	4,134,143	3,761,310	4,385,541	3,128,219	3,672,046
302,000	180,000	(76,930)	0	(95,438)	0
73,417,318	70,854,587	75,030,686	73,155,933	72,822,315	81,954,898
76,827	159,468	268,360	507,037	555,796	787,155
9,150	0	0	0	0	14,744
249,015	1,081,585	224,534	25,087	447,702	331,386
(302,000)	(180,000)	76,930	0	95,438	0
32,992	1,061,053	569,824	532,124	1,098,936	1,133,285
73,450,310	71,915,640	75,600,510	73,688,057	73,921,251	83,088,183
1,709,518	(6,660,845)	6,821,259	5,199,190	3,734,452	8,940,461
262,425	(26,051)	1,379,748	1,917,673	1,628,768	2,473,212
\$1,971,943	(\$6,686,896)	\$8,201,007	\$7,116,863	\$5,363,220	\$11,413,673

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

	2017	2016	2015	2014
General Fund				
Nonspendable	\$522,751	\$453,252	\$564,542	\$421,086
Restricted	2,194,573	2,230,859	2,118,587	1,889,510
Committed	174,590	178,600	258,024	102,233
Assigned	985,398	1,722,495	2,265,751	2,121,022
Unassigned	13,037,975	9,285,767	5,964,407	7,800,527
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	16,915,287	13,870,973	11,171,311	12,334,378
All Other Governmental Funds				
Restricted	85,262,422	80,284,005	78,144,955	71,377,952
Unassigned (Deficit)	(6,286,539)	(6,624,474)	(1,502,064)	(3,282,688)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund (Deficit)	0	0	0	0
Capital Projects funds	0	0	0	0
Total All Other Governmental Funds	78,975,883	73,659,531	76,642,891	68,095,264
Total Governmental Funds	\$95,891,170	\$87,530,504	\$87,814,202	\$80,429,642

Note: The County reported the impact of GASB 54 beginning in 2009.

2013	2012	2011	2010	2009	2008
\$450,507	\$467,191	\$732,981	\$0	\$0	\$0
1,696,947	2,403,449	2,439,605	1,538,536	1,547,574	0
575,148	499,663	1,116,180	470,209	527,630	0
1,849,239	1,465,304	1,312,696	1,184,077	1,201,489	0
7,814,324	7,553,202	8,179,228	9,392,999	5,511,125	0
0	0	0	0	0	2,304,561
0	0	0	0	0	9,022,660
12,386,165	12,388,809	13,780,690	12,585,821	8,787,818	11,327,221
68,546,202	69,676,529	77,726,651	74,877,427	57,422,364	0
(4,150,097)	(3,863,862)	(7,901,864)	(8,470,204)	(8,438,515)	0
0	0	0	0	0	11,710,666
0	0	0	0	0	38,778,393
0	0	0	0	0	(5,666,185)
0	0	0	0	0	10,858,748
64,396,105	65,812,667	69,824,787	66,407,223	48,983,849	55,681,622
\$76,782,270	\$78,201,476	\$83,605,477	\$78,993,044	\$57,771,667	\$67,008,843

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$37,767,514	\$33,697,139	\$33,166,681	\$29,496,715
Payments in Lieu of Taxes	629,585	609,135	0	0
Permissive Sales Tax	43,419,456	44,234,168	40,445,450	33,971,827
Intergovernmental	79,198,342	71,217,912	76,354,344	73,380,200
Conveyance Taxes	2,329,412	1,902,728	1,940,022	1,782,152
Interest	863,839	457,598	977,013	436,809
Fees, Licenses and Permits	14,314,772	13,887,195	14,434,632	14,740,318
Fines and Forfeitures	2,589,656	2,709,026	2,792,235	2,813,224
Rentals and Royalties	1,950,539	2,008,922	2,064,740	2,441,270
Charges for Services	4,402,538	4,789,104	5,057,653	4,950,697
Contributions and Donations	8,016	16,785	105,734	2,000
Special Assessments	290,095	305,629	286,359	299,096
Other	2,892,055	3,233,763	3,085,506	4,447,587
<i>Total Revenues</i>	<u>190,655,819</u>	<u>179,069,104</u>	<u>180,710,369</u>	<u>168,761,895</u>
Expenditures				
General Government:				
Legislative and Executive	22,998,400	22,035,892	21,169,999	25,600,909
Judicial	23,734,147	23,047,092	22,422,241	21,116,351
Public Safety	32,087,263	29,828,685	29,323,034	23,457,577
Public Works	9,007,406	8,901,666	9,687,423	10,078,380
Health	37,720,470	37,672,105	36,399,668	36,637,137
Human Services	41,880,979	39,872,275	38,475,214	37,552,748
Capital Outlay	11,786,587	11,057,992	11,964,135	10,209,144
Debt Service				
Principal Retirement	3,538,228	3,589,223	3,683,687	3,899,711
Interest and Fiscal Charges	1,369,410	1,386,753	1,771,312	1,755,245
Bond Issuance Costs	358,205	466,109	30,018	161,342
<i>Total Expenditures</i>	<u>184,481,095</u>	<u>177,857,792</u>	<u>174,926,731</u>	<u>170,468,544</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>6,174,724</u>	<u>1,211,312</u>	<u>5,783,638</u>	<u>(1,706,649)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	607,718	30,377	47,770	0
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	280,673	1,341,152	0
General Obligation Bonds Issued	6,975,000	9,305,000	0	5,020,000
Payment to Refunded Bond Escrow Agent	(6,202,468)	(11,590,477)	0	0
Premium on Bonds Issued	593,692	206,217	0	122,021
Transfers In	5,799,130	4,318,660	25,616,008	6,276,483
Transfers Out	(5,587,130)	(4,045,460)	(25,404,008)	(6,064,483)
<i>Total Other Financing Sources (Uses)</i>	<u>2,185,942</u>	<u>(1,495,010)</u>	<u>1,600,922</u>	<u>5,354,021</u>
Net Change in Fund Balances	<u><u>\$8,360,666</u></u>	<u><u>(\$283,698)</u></u>	<u><u>\$7,384,560</u></u>	<u><u>\$3,647,372</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.86%	2.95%	3.36%	3.57%

2013	2012	2011	2010	2009	2008
\$29,316,661	\$29,118,104	\$29,133,310	\$29,005,633	\$28,898,320	\$29,942,112
0	0	0	0	0	0
31,772,187	30,560,904	29,699,553	27,477,880	25,971,964	27,981,246
69,841,703	86,118,204	92,323,512	104,546,050	107,447,575	120,427,488
1,853,653	1,696,113	1,373,069	1,305,659	1,282,347	1,743,473
180,089	838,035	1,109,454	905,562	2,190,058	5,168,580
14,724,268	14,558,833	14,025,888	14,646,974	13,669,630	14,454,185
2,875,748	2,987,979	2,935,163	2,754,849	2,249,020	2,373,060
2,066,661	891,515	1,075,835	1,109,880	1,221,677	1,218,895
4,939,168	4,470,446	4,954,358	4,239,614	3,476,495	4,098,080
4,606	103,556	5,796	4,565	4,597	6,685
284,995	288,135	284,225	291,269	355,030	352,843
3,467,577	4,134,143	3,761,310	4,385,541	3,128,219	3,672,046
161,327,316	175,765,967	180,681,473	190,673,476	189,894,932	211,438,693
25,721,975	25,132,729	26,451,267	25,065,900	24,881,632	26,840,960
20,514,682	19,997,869	20,279,327	19,402,665	20,391,628	18,972,376
22,062,581	24,379,271	21,297,256	21,217,388	22,654,327	28,002,709
10,019,137	9,584,953	9,970,120	9,083,394	11,043,197	11,146,970
35,442,806	48,395,040	50,569,263	51,680,046	47,905,806	50,141,754
36,814,061	36,394,957	38,249,170	44,597,570	56,956,278	58,639,302
6,402,106	11,135,286	11,122,227	7,706,310	8,911,584	12,554,007
3,627,081	3,714,329	3,942,854	2,908,765	7,602,306	11,548,711
1,892,639	2,153,440	2,085,584	1,688,258	2,021,423	1,881,867
307,093	172,213	292,754	445,685	175,518	269,643
162,804,161	181,060,087	184,259,822	183,795,981	202,543,699	219,998,299
(1,476,845)	(5,294,120)	(3,578,349)	6,877,495	(12,648,767)	(8,559,606)
17,625	0	0	24,800	0	22,360
0	0	1,270,853	0	0	0
0	40,912	221,753	0	0	0
6,021,146	0	6,790,000	14,176,000	3,015,000	5,860,000
(5,934,092)	0	0	0	0	0
72,161	0	85,327	143,082	0	0
4,639,110	8,286,788	10,485,794	9,212,290	7,518,014	11,718,267
(4,758,311)	(8,437,581)	(10,662,945)	(9,212,290)	(7,613,452)	(11,718,267)
57,639	(109,881)	8,190,782	14,343,882	2,919,562	5,882,360
(\$1,419,206)	(\$5,404,001)	\$4,612,433	\$21,221,377	(\$9,729,205)	(\$2,677,246)
3.60%	3.62%	3.54%	2.63%	5.01%	6.59%

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

	2017	2016	2015
Sales Tax Payments	\$8,466,442	\$8,551,227	\$7,471,321
Direct Pay Tax Return Payments	4,105,317	4,902,703	3,958,955
Seller's Use Tax Return Payments	5,030,056	4,826,255	3,973,784
Consumer's Use Tax Return Payments	692,927	707,870	648,457
Motor Vehicle Tax Payments	5,139,166	4,851,579	4,655,453
Watercraft and Outboard Motors	48,274	46,809	37,838
Department of Liquor Control	209,791	207,812	175,721
Sales/Use Tax Voluntary Payments	66,847	80,045	27,835
Sales/Use Tax Assessment Payments	242,415	157,992	237,887
Managed Audit Sales/Use Tax Payments	41,043	78,548	275,044
Sales Tax on Motor Vehicle Fuel Refunds	12,423	15,337	16,461
Certified Assessment Payments	223,166	203,471	186,387
Statewide Master Numbers	15,503,494	15,512,763	13,912,134
Streamlined Sales Tax Payments	63,889	26,021	32,779
Non-Resident Motor Vehicle Tax Payments	33,403	34,354	31,859
Non-Resident Watercraft Tax Payments	41	318	792
Transient Sales	4,108,613	3,813,702	3,557,906
Use Tax Amnesty Payments	135	977	1,197
Administrative Rotary Fund Fee	(439,204)	(439,500)	(391,463)
Sales/Use Tax Refunds Approved	<u>(67,045)</u>	<u>(67,761)</u>	<u>(55,537)</u>
Total	<u>\$43,481,191</u>	<u>\$43,510,523</u>	<u>\$38,754,809</u>
Sales Tax Rate	1.25%	1.25%	1.00%

(1) Cash basis

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

Source: Ohio Department of Taxation

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

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2017	\$2,913,594,420	\$935,487,110	\$10,997,375,800	\$259,468,060	\$294,850,068
2016	2,905,561,820	946,591,530	11,006,152,429	242,013,070	275,014,852
2015	2,899,755,880	880,861,940	10,801,765,200	224,785,320	255,437,864
2014	2,857,087,950	909,318,950	10,761,162,571	194,662,910	221,207,852
2013	2,851,153,750	916,921,610	10,765,929,600	174,204,740	197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443

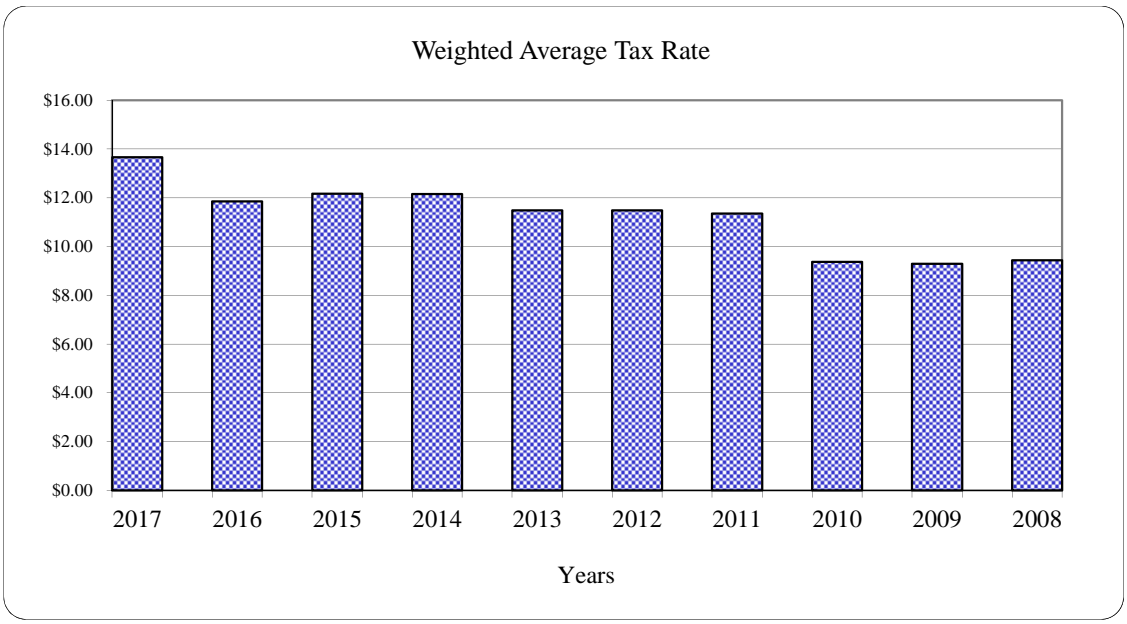
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,108,549,590	\$11,292,225,868	36.4%	\$12.87165
0	0	4,094,166,420	11,281,167,281	36.3	11.84700
0	0	4,005,403,140	11,057,203,064	36.2	12.16378
0	0	3,961,069,810	10,982,370,423	36.1	12.15509
0	0	3,942,280,100	10,963,889,532	36.0	11.48735
0	0	3,911,758,640	10,895,039,622	35.9	11.47871
0	0	4,131,667,780	11,536,922,634	35.8	11.35746
0	0	4,126,239,240	11,530,858,978	35.8	9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177



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

	2017	2016	2015	2014	2013
Unvoted Millage					
Operating	\$1.25000	\$1.00000	\$1.00000	\$1.00000	\$1.55000
Debt Service	0.85000	1.10000	1.10000	1.10000	0.55000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19358	0.19349	0.19330	0.19330	0.19520
Commercial/Industrial and Public Utility Real	0.28153	0.27803	0.27597	0.27597	0.27229
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.79811	0.79773	0.79696	0.79696	0.80480
Commercial/Industrial and Public Utility Real	0.81382	0.80372	0.79776	0.79776	0.78712
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29405	0.29391	0.29363	0.29363	0.29652
Commercial/Industrial and Public Utility Real	0.33789	0.33370	0.33122	0.33122	0.32681
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.93760	0.93760	0.94682
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.93854	0.93854	0.92603
General Business and Public Utility Personal	0.00000	0.00000	1.00000	1.00000	1.00000
2015 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.60000	0.60000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.60000	0.60000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.60000	0.60000	0.00000	0.00000	0.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03872	0.03870	0.03866	0.03866	0.03904
Commercial/Industrial and Public Utility Real	0.05631	0.05561	0.05519	0.05519	0.05446
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.83297	1.83209	1.83032	1.83032	0.33184
Commercial/Industrial and Public Utility Real	1.85000	1.85000	1.85000	1.85000	0.46289
General Business and Public Utility Personal	1.85000	1.85000	1.85000	1.85000	0.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.81687	2.81551	2.81279	2.81279	2.84046
Commercial/Industrial and Public Utility Real	2.87232	2.83666	2.81561	2.81561	2.77808
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	1.21274	1.21215	1.21098	1.21098	1.22289
Commercial/Industrial and Public Utility Real	1.39020	1.37294	1.36275	1.36275	1.34459
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	0.72790
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.79568
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	1.00000
2010 Mahoning County Library					
Residential/Agricultural Real	1.78343	1.78257	1.78085	1.78085	1.79949
Commercial/Industrial and Public Utility Real	1.80000	1.80000	1.80000	1.80000	1.78149
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000	1.80000

2012	2011	2010	2009	2008
\$1.00000	\$2.10000	\$2.10000	\$2.10000	\$2.10000
1.10000	0.00000	0.00000	0.00000	0.00000
0.19525	0.18180	0.18163	0.18166	0.18196
0.27200	0.27512	0.27239	0.27229	0.27250
0.50000	0.50000	0.50000	0.50000	0.50000
0.80502	0.74957	0.74886	0.74897	0.75021
0.78628	0.79530	0.78740	0.78712	0.78773
0.85000	0.85000	0.85000	0.85000	0.85000
0.29660	0.27617	0.27591	0.27595	0.27640
0.32645	0.33020	0.32692	0.32680	0.32706
0.50000	0.50000	0.50000	0.50000	0.50000
0.94709	0.88184	0.88102	0.88114	0.88260
0.92503	0.93565	0.92635	0.92602	0.92674
1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.03905	0.36360	0.03633	0.03633	0.03639
0.05440	0.05502	0.05448	0.05446	0.05450
0.10000	0.10000	0.10000	0.10000	0.10000
0.33193	0.30907	0.30878	0.30882	0.30933
0.46240	0.46770	0.46305	0.46289	0.46325
0.85000	0.85000	0.85000	0.85000	0.85000
2.84126	2.64553	2.64305	2.64342	2.64779
2.77510	2.80694	2.77905	2.77807	2.78022
3.00000	3.00000	3.00000	3.00000	3.00000
1.22324	1.13897	1.13790	1.13806	1.13994
1.34314	1.35855	1.34505	1.34458	1.34562
2.00000	2.00000	2.00000	2.00000	2.00000
0.72810	0.67795	0.67731	0.67741	0.67853
0.79482	0.80395	0.79596	0.79568	0.79629
1.00000	1.00000	1.00000	1.00000	1.00000
1.80000	1.80000	0.00000	0.00000	0.00000
1.77958	1.80000	0.00000	0.00000	0.00000
1.80000	1.80000	0.00000	0.00000	0.00000

(continued)

Mahoning County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2017	2016	2015	2014	2013
2016 Senior Citizen					
Residential/Agricultural Real	\$1.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	0.00000	0.00000	0.00000	0.00000
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$10.57047	9.56615	9.89509	9.89509	9.20496
Commercial/Industrial and Public Utility Real	11.00207	9.93066	10.22704	10.22704	9.52944
General Business and Public Utility Personal	12.20000	11.20000	11.60000	11.60000	11.60000
Total Millage by type of Property					
Residential/Agricultural Real	\$12.67047	11.66615	11.99509	11.99509	11.30496
Commercial/Industrial and Public Utility Real	13.10207	12.03066	12.32704	12.32704	11.62944
General Business and Public Utility Personal	14.30000	13.30000	13.70000	13.70000	13.70000
Total Weighted Average Tax Rate	\$12.87165	11.84700	12.16378	12.15509	11.48735
Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$3.30000	3.30000	3.30000	3.30000	3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	12.70000	12.70000	12.70000	12.70000	12.70000
Commercial/Industrial and Public Utility Real	12.70000	12.70000	12.70000	12.70000	12.70000
General Business and Public Utility Personal	12.70000	12.70000	12.70000	12.70000	12.70000
Canfield					
Residential/Agricultural Real	6.90000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	6.90000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	6.90000	3.00000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	6.79133	5.65000	6.79937	6.79937	6.80000
Commercial/Industrial and Public Utility Real	6.43148	6.64753	6.62728	6.62728	6.61637
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000	6.80000
Salem					
Residential/Agricultural Real	4.19339	4.24240	4.24054	4.24054	4.18781
Commercial/Industrial and Public Utility Real	4.39927	4.43242	4.38808	4.38808	4.25900
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	7.00000	7.00000	7.00000	7.00000	4.00000
Commercial/Industrial and Public Utility Real	7.00000	6.99651	6.99801	6.99801	4.00000
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000	4.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2012	2011	2010	2009	2008
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
9.20754	9.02450	6.89079	6.89176	6.90315
9.51920	9.62843	7.75065	7.74791	7.75391
11.60000	11.60000	9.80000	9.80000	9.80000
11.30754	11.12450	8.99079	8.99176	9.00315
11.61920	11.72843	9.85065	9.84791	9.85391
13.70000	13.70000	11.90000	11.90000	11.90000
11.47871	11.35746	9.37089	9.29600	9.43177
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
9.70000	5.93761	5.63407	5.63287	5.62869
9.70000	6.47829	6.17356	6.16830	6.18418
9.70000	6.50000	6.20000	6.20000	6.20000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
6.80000	4.00000	4.78398	4.78688	4.07137
6.80000	3.79459	4.79794	4.80000	4.23487
6.80000	6.80000	4.80000	4.80000	4.30000
4.18267	4.17656	4.14620	4.14412	4.14322
4.26410	4.26107	4.28851	4.34529	4.35368
4.60000	4.60000	4.60000	4.60000	4.60000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000

(continued)

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

	2017	2016	2015	2014	2013
Villages					
Beloit					
Residential/Agricultural Real	\$22.61436	22.61856	22.61580	22.61580	22.77551
Commercial/Industrial and Public Utility Real	22.94143	22.80204	22.80204	22.80204	22.79856
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
Craig Beach					
Residential/Agricultural Real	6.95139	6.94982	6.93776	6.93776	6.90087
Commercial/Industrial and Public Utility Real	7.91964	7.91964	7.87881	7.87881	7.06173
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.99425	4.99289	4.99044	4.99044	4.98747
Commercial/Industrial and Public Utility Real	5.65735	5.68693	5.87803	5.87803	5.86507
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	17.37131	15.36855	15.36751	15.36751	15.36598
Commercial/Industrial and Public Utility Real	16.89993	14.89993	14.89993	14.89993	15.18568
General Business and Public Utility Personal	17.40000	15.40000	15.40000	15.40000	15.40000
Poland					
Residential/Agricultural Real	10.41199	8.40662	8.40380	8.40380	8.38569
Commercial/Industrial and Public Utility Real	10.37956	8.37956	8.37901	8.37901	8.17840
General Business and Public Utility Personal	10.60000	8.60000	8.60000	8.60000	8.60000
Sebring					
Residential/Agricultural Real	7.25270	7.23821	7.23830	7.23830	7.23507
Commercial/Industrial and Public Utility Real	7.95885	7.95885	7.95517	7.95517	7.95670
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	12.09475	12.03183	12.03419	12.03419	11.86985
Commercial/Industrial and Public Utility Real	14.65519	14.66894	14.39651	14.39651	14.39533
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	16.03531	15.53777	15.53192	15.53192	15.52630
Commercial/Industrial and Public Utility Real	16.63777	16.05116	16.00987	16.00987	15.98184
General Business and Public Utility Personal	19.50000	19.00000	19.00000	19.00000	19.00000
Beaver					
Residential/Agricultural Real	13.00773	13.01770	13.02221	13.02221	13.32219
Commercial/Industrial and Public Utility Real	13.78732	14.04430	14.03781	14.03781	13.88960
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	5.07058	5.06896	6.95335	6.95335	7.19989
Commercial/Industrial and Public Utility Real	5.25211	5.25586	7.08808	7.08808	7.08961
General Business and Public Utility Personal	5.80000	5.80000	7.80000	7.80000	7.80000

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

(continued)

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

	2017	2016	2015	2014	2013
Boardman					
Residential/Agricultural Real	\$15.38457	15.37632	15.36765	15.36765	15.35450
Commercial/Industrial and Public Utility Real	15.31763	15.17293	15.06303	15.06303	14.87157
General Business and Public Utility Personal	21.10000	21.10000	21.10000	21.10000	21.10000
Canfield					
Residential/Agricultural Real	2.70032	2.70043	2.70048	2.70048	2.70077
Commercial/Industrial and Public Utility Real	2.71796	2.71850	2.71827	2.71827	2.71749
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	14.30604	14.28609	14.24837	14.24837	14.62025
Commercial/Industrial and Public Utility Real	16.20796	16.20995	14.91555	14.91555	15.12503
General Business and Public Utility Personal	21.00000	21.00000	21.00000	21.00000	21.00000
Ellsworth					
Residential/Agricultural Real	3.97109	3.97153	3.97790	3.97790	4.06299
Commercial/Industrial and Public Utility Real	4.32297	4.24983	4.24983	4.24983	4.24973
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.74750	1.77437	1.77399	1.77399	1.76591
Commercial/Industrial and Public Utility Real	1.81356	1.86839	1.86070	1.86070	1.85837
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.18061	10.18170	10.17677	10.17677	10.86401
Commercial/Industrial and Public Utility Real	11.00000	11.00000	11.00000	11.00000	10.99960
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.01268	8.14717	8.66216	8.66216	9.08631
Commercial/Industrial and Public Utility Real	9.62549	9.10586	9.76402	9.76402	9.68379
General Business and Public Utility Personal	9.70000	9.70000	10.40000	10.40000	10.40000
Jackson					
Residential/Agricultural Real	8.59007	8.59215	8.58033	8.58033	8.93656
Commercial/Industrial and Public Utility Real	8.95000	8.84286	8.81804	8.81804	8.76500
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.69103	8.68698	8.69018	8.69018	8.81262
Commercial/Industrial and Public Utility Real	9.02800	9.00620	8.82702	8.82702	8.72277
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
Poland					
Residential/Agricultural Real	5.02407	5.02614	5.02673	5.02673	5.04083
Commercial/Industrial and Public Utility Real	5.84718	5.69776	5.72287	5.72287	5.74462
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2012	2011	2010	2009	2008
15.35353	10.78226	10.77538	10.77261	8.57374
14.85547	11.41811	11.37645	11.36505	9.17403
21.10000	17.25000	17.25000	17.25000	15.05000
2.70080	2.69922	2.69918	2.69914	2.69937
2.71744	2.71529	2.71448	2.71467	2.71512
2.75000	2.75000	2.75000	2.75000	2.75000
10.99029	10.71219	10.70960	10.68867	10.69911
11.74445	11.89976	11.76286	11.74711	11.67530
19.50000	19.50000	19.50000	19.50000	19.50000
4.06401	4.07758	4.07677	4.07804	4.07161
4.24973	4.28022	4.28022	4.28022	4.28022
4.70000	4.70000	4.70000	4.70000	4.70000
1.76619	1.75603	1.74900	1.75004	1.75608
1.85873	1.85419	1.93895	1.94027	1.92888
2.00000	2.00000	2.00000	2.00000	2.00000
10.86233	10.87455	10.87646	10.88350	10.57603
11.00000	10.94486	10.94060	10.94060	10.77591
11.00000	11.00000	11.00000	11.00000	11.00000
9.08727	9.15527	9.15194	6.93421	6.96501
9.61232	9.55859	7.45857	7.45857	7.43636
10.40000	10.40000	10.40000	8.60000	8.60000
8.94690	8.85728	7.95553	8.05360	8.05632
8.76524	8.94999	7.93404	7.92076	7.94185
8.95000	8.95000	8.95000	8.95000	8.95000
8.06655	8.55912	8.55806	8.55405	5.53773
8.41300	8.69159	8.69825	9.05346	6.62364
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
5.04490	4.91971	4.91748	4.91725	4.92231
5.74470	5.71273	5.76431	5.76562	5.76647
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

	2017	2016	2015	2014	2013
Smith					
Residential/Agricultural Real	\$6.74862	6.74689	6.75121	6.75121	7.14024
Commercial/Industrial and Public Utility Real	10.39618	10.23122	9.74033	9.74033	9.79321
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	10.18779	10.64298	10.18834	10.18834	10.44574
Commercial/Industrial and Public Utility Real	10.66531	10.66531	10.66060	10.66060	10.92582
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.93994	0.93965	0.93934	0.93934	0.93887
Commercial/Industrial and Public Utility Real	0.94708	0.93893	0.93163	0.93163	0.91890
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	5.01360	5.01915	5.02036	5.02036	3.78254
Commercial/Industrial and Public Utility Real	4.97414	4.99463	4.97593	4.97593	3.68377
General Business and Public Utility Personal	5.92000	5.92000	5.92000	5.92000	4.67000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.89317	1.64238	1.64079	1.64079	1.65693
Commercial/Industrial and Public Utility Real	1.92552	1.65472	1.64244	1.64244	1.62055
General Business and Public Utility Personal	2.00000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	2.73105	2.73220	2.73243	2.73243	2.74174
Commercial/Industrial and Public Utility Real	2.91131	2.86008	2.87188	2.87188	2.84693
General Business and Public Utility Personal	3.80000	3.80000	3.80000	3.80000	3.80000
Western Reserve Transit Authority					
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
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.07319	2.07523	2.07406	2.07406	2.09933
Commercial/Industrial and Public Utility Real	2.06460	2.03773	2.02455	2.02455	2.00249
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	35.29589	35.70856	37.49782	37.49782	37.37888
Commercial/Industrial and Public Utility Real	41.53349	41.92484	42.50173	42.50173	41.97546
General Business and Public Utility Personal	61.20000	61.60000	62.20000	62.20000	62.10000
Austintown Local					
Residential/Agricultural Real	35.37949	35.28307	35.35340	35.35340	35.52582
Commercial/Industrial and Public Utility Real	39.75164	39.32058	39.29032	39.29032	39.42646
General Business and Public Utility Personal	60.40000	60.30000	60.40000	60.40000	60.60000

2012	2011	2010	2009	2008
7.13724	6.93969	6.94035	6.94354	6.96023
9.76578	9.69116	9.69221	9.71438	9.67050
12.80000	12.80000	12.80000	12.80000	12.80000
10.44884	10.60787	10.65041	9.18572	10.20157
10.93081	11.43036	11.14661	9.67107	10.65406
14.40000	14.40000	14.40000	14.40000	16.40000
0.93884	0.91333	0.56842	0.56823	0.56829
0.91783	0.94526	0.59359	0.59291	0.59341
1.00000	1.00000	1.00000	1.00000	1.00000
3.78482	3.70212	3.69958	3.69751	3.70914
3.68231	3.68621	3.55961	3.56819	3.69625
4.67000	4.67000	4.67000	4.67000	4.67000
1.65740	1.54323	1.54178	1.54200	1.54455
1.61881	1.63738	1.62111	1.62054	1.62179
1.75000	1.75000	1.75000	1.75000	1.75000
2.74466	1.67630	1.67446	1.67399	1.67609
2.84693	1.81740	1.83165	1.83170	1.79053
2.80000	2.80000	2.80000	2.80000	2.80000
0.00000	0.00000	0.00000	3.63759	3.63456
0.00000	0.00000	0.00000	4.43966	4.42477
0.00000	0.00000	0.00000	5.00000	5.00000
2.10000	2.00100	2.00000	2.00000	2.00000
2.10000	2.01838	2.00330	2.00431	2.00781
2.10000	2.10000	2.10000	2.10000	2.10000
33.55584	33.30340	33.65598	32.66194	30.65284
36.44059	35.67334	35.77899	35.21895	31.43349
60.60000	60.40000	60.80000	60.70000	58.70000
35.52546	33.72260	30.80382	30.81508	30.62152
39.43338	39.63453	36.71238	36.64809	36.29782
60.60000	60.40000	57.50000	57.50000	57.30000

(continued)

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

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

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

(continued)

Mahoning County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2017	2016	2015	2014	2013
Springfield Local					
Residential/Agricultural Real	\$25.48801	25.48723	25.48319	25.48319	23.00001
Commercial/Industrial and Public Utility Real	25.49384	25.49384	25.48419	25.48419	23.00001
General Business and Public Utility Personal	36.00000	36.00000	36.00000	36.00000	33.50000
Struthers City					
Residential/Agricultural Real	38.26224	38.22732	38.19371	38.19371	39.33846
Commercial/Industrial and Public Utility Real	50.44478	48.10241	48.12208	48.12208	49.04156
General Business and Public Utility Personal	63.50000	63.50000	63.50000	63.50000	64.70000
Weathersfield Local					
Residential/Agricultural Real	38.45909	38.37868	38.60932	38.60932	39.42399
Commercial/Industrial and Public Utility Real	46.18603	46.07915	45.78075	45.78075	45.00236
General Business and Public Utility Personal	62.00000	62.00000	62.25000	62.25000	63.05000
West Branch Local					
Residential/Agricultural Real	23.05909	23.06586	23.06453	23.06453	23.21725
Commercial/Industrial and Public Utility Real	24.22226	23.98728	23.82240	23.82240	23.43064
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000	33.20000
Western Reserve Local					
Residential/Agricultural Real	39.26395	39.16026	38.96252	38.96252	38.93286
Commercial/Industrial and Public Utility Real	39.81758	39.32930	39.12521	39.12521	39.02541
General Business and Public Utility Personal	53.20000	53.10000	52.90000	52.90000	52.80000
Youngstown City					
Residential/Agricultural Real	54.70094	54.59313	53.84281	53.84281	53.67222
Commercial/Industrial and Public Utility Real	62.55319	62.14280	61.11409	61.11409	60.01445
General Business and Public Utility Personal	63.60000	63.60000	63.00000	63.00000	63.00000

(1) The 1986 Mental Retardation Developmental and Disabilities current expense levy was renewed in 1991, 1996, 2001, 2006 and 2011.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Source: Mahoning County Auditor

2012	2011	2010	2009	2008
23.00002	21.00001	23.40002	23.40002	23.75002
23.00002	22.28082	24.06364	23.90272	24.09552
33.50000	33.50000	35.90000	35.90000	36.25000
39.34130	37.43349	37.41311	37.40719	37.40408
49.04673	48.81571	48.67761	48.68232	48.82731
64.70000	64.70000	64.70000	64.70000	64.70000
31.86830	30.68784	30.70707	30.65144	29.72748
37.07968	36.20919	36.25075	36.41787	35.44272
55.55000	55.15000	55.20000	55.15000	54.20000
23.21590	23.08321	23.08462	23.08421	23.58549
23.39298	23.12249	23.12943	23.12947	23.63020
33.20000	33.20000	33.20000	33.20000	33.70000
38.93007	40.53684	40.56153	40.53243	32.93285
39.06541	40.69840	40.69840	40.69840	33.09766
52.80000	54.40000	54.40000	54.40000	46.80000
53.15291	44.67962	44.61049	44.58543	35.06321
59.48434	56.21043	55.46919	55.31420	45.68532
62.50000	60.50000	60.50000	60.50000	51.00000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2017	\$52,844,376	\$50,904,992	96.33 %	\$2,002,567	\$52,907,559
2016	48,322,577	46,292,271	95.80	1,570,137	47,862,408
2015	48,724,973	46,813,538	96.08	1,786,935	48,600,473
2014	45,397,945	45,203,872	99.57	1,415,222	46,619,094
2013	45,205,259	43,055,369	95.24	1,673,433	44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266

(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
100.12 %	\$6,497,094	12.29 %
99.05	6,458,672	13.37
99.74	6,226,986	12.78
102.69	5,890,441	12.98
98.95	6,060,189	13.41
99.06	6,573,315	14.65
97.01	8,090,633	17.63
96.89	5,653,012	14.77
97.12	4,777,831	12.61
98.13	3,929,325	10.51

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
2017	\$0	\$0	0.00 %	\$0	\$0
2016	0	0	0.00	665	665
2015	0	0	0.00	0	0
2014	0	0	0.00	12,160	12,160
2013	0	0	0.00	0	0
2012	0	0	0.00	51,448	51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354

(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 %	\$1,707,899	0.00 %
0.00	1,659,212	0.00
0.00	1,688,593	0.00
0.00	1,688,593	0.00
0.00	1,708,714	0.00
0.00	1,731,720	0.00
0.00	1,815,135	0.00
117.77	1,613,572	2,302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29

Mahoning County, Ohio
Principal Real Property Taxpayers
 2017 and 2008

Taxpayer	2017	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$22,536,350	0.58 %
GLP Capital LP	19,563,280	0.51
Southern Park Mall LLC	15,802,350	0.41
WP Boardman Associates LP	6,499,760	0.17
T Southland Crossing Oh LLC	6,413,740	0.17
Copeland United Methodist	6,009,240	0.16
WAOP Properties LLC	5,369,140	0.14
Jackson Acquisition Corporation	4,736,940	0.12
Central Park West LTD	4,667,770	0.12
Austintown Plaza LTD	4,124,530	0.11
Total	\$95,723,100	2.49 %
Total Real Property Assessed Valuation	\$3,849,081,530	

Taxpayer	2008	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$16,017,450	0.41 %
GS Boardman LLC (Lowes)	11,401,790	0.29
WP Boardman Associates LP	8,299,810	0.22
Copeland United Methodist	5,853,410	0.15
WAOP Properties LLC	5,149,590	0.13
MB Canfield Main LLC	4,684,620	0.12
Jackson Acquisition Corporation	4,358,760	0.11
P & S Equities Inc.	3,966,450	0.10
Equity Industrial Partnership IV & Billerica LLC	3,858,820	0.10
Shops at Boardman Park Properties LLC	2,940,470	0.08
Total	\$66,531,170	1.71 %
Total Real Property Assessed Valuation	\$3,884,447,950	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2017 and 2008

2017		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$127,408,630	49.10 %
American Transmission Systems Inc	76,733,590	29.57
East Ohio Gas	25,736,590	9.93
Total	<u>\$229,878,810</u>	<u>88.60 %</u>
Total Public Utility Assessed Valuation	<u>\$259,468,060</u>	
2008		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$84,666,320	60.58 %
American Transmissions Systems, Inc.	16,951,830	12.13
East Ohio Gas	15,342,450	10.98
Aqua Ohio	14,271,780	10.21
Norfolk Southern Combined Railroad	3,429,500	2.45
CSX Transportation, Inc.	1,720,870	1.23
Total	<u>\$136,382,750</u>	<u>97.58 %</u>
Total Public Utility Assessed Valuation	<u>\$139,765,510</u>	

Source: Mahoning County Auditor

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

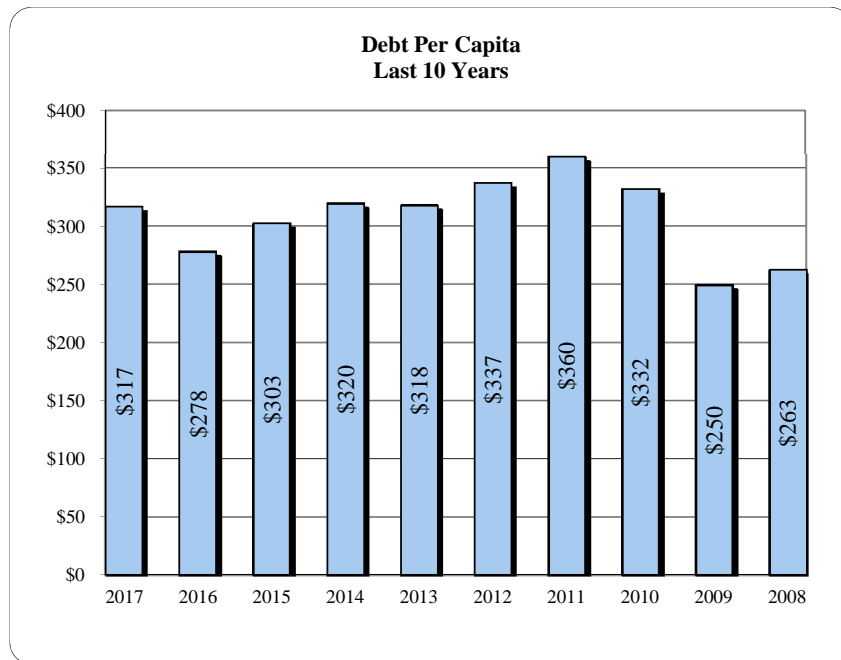
Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2017	\$34,918,242	\$0	\$0	\$0	\$1,590,416	\$29,837,473	\$1,223,847
2016	36,924,351	48,881	0	0	1,762,116	18,726,781	1,170,928
2015	41,740,910	96,361	0	20,975	1,644,270	19,794,787	1,197,312
2014	45,340,818	142,480	0	175,830	377,890	20,877,393	1,237,428
2013	43,755,280	187,277	0	518,230	516,316	21,934,799	1,286,398
2012	46,867,363	230,790	205,820	614,653	577,955	22,961,805	1,317,660
2011	50,306,145	273,056	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	400,490	1,159,899	0	14,049,000	1,321,588

(1) Personal Income and population are located on S46

Source: Mahoning County Auditor

Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$50,000	\$895,704	\$4,307,983	\$72,823,665	0.79%	\$317
34,054	1,155,515	4,095,499	63,918,125	0.67	278
36,188	1,790,739	3,860,550	70,182,092	0.73	303
38,322	2,402,562	4,160,133	74,752,856	0.78	320
40,457	2,992,393	3,556,019	74,787,169	0.77	318
59,999	3,561,283	3,659,494	80,056,822	0.83	337
69,943	4,359,384	3,559,849	85,644,914	0.87	360
79,737	5,313,199	3,838,390	79,262,140	0.84	332
89,231	7,038,185	3,237,628	60,005,833	0.69	250
238,925	8,799,582	2,301,646	63,195,607	0.75	263



Mahoning County, Ohio
Computation of Legal Debt Margin
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	\$4,186,310,990	\$4,186,310,990	\$4,108,549,590	\$4,108,549,590
Debt Limitation	103,157,775	41,863,110	101,213,740	41,085,496
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	4,603,599	4,603,599	5,025,720	5,025,720
Department of Development Loan	0	0	0	0
Long-Term Note	0	0	48,880	48,880
Notes	3,960,000	3,960,000	4,130,000	4,130,000
Total	86,219,903	86,219,903	79,396,592	79,396,592
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
Special Assessment Bonds	0	0	0	0
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	4,603,599	4,603,599	5,025,720	5,025,720
Department of Development Loan	0	0	0	0
Notes	885,000	885,000	3,375,000	3,375,000
Amount Available in Debt Service Fund	3,470,260	3,470,260	1,495,482	1,495,482
Totals	64,450,163	64,450,163	56,549,314	56,549,314
Net Debt	21,769,740	21,769,740	22,847,278	22,847,278
Total Legal Debt Margin	\$81,388,035	\$20,093,370	\$78,366,462	\$18,238,218
Legal Debt Margin as a Percentage of the Debt Limit	78.90%	48.00%	77.43%	44.39%
(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		97,157,775		95,213,740
		<u>\$103,157,775</u>		<u>\$101,213,740</u>
(2) 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)
\$4,094,166,420	\$4,094,166,420	\$4,005,403,140	\$4,005,403,140	\$3,961,069,810	\$3,961,069,810
100,854,161	40,941,664	98,635,079	40,054,031	97,526,745	39,610,698
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
0	0	0	0	0	0
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
79,897,676	79,897,676	81,231,335	81,231,335	84,602,199	84,602,199
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
0	0	0	0	0	0
24,684,389	24,684,389	27,040,778	27,040,778	29,240,200	29,240,200
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
0	0	0	0	0	0
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
52,128,338	52,128,338	51,179,885	51,179,885	54,645,549	54,645,549
27,769,338	27,769,338	30,051,450	30,051,450	29,956,650	29,956,650
\$73,084,823	\$13,172,326	\$68,583,629	\$10,002,581	\$67,570,095	\$9,654,048
72.47%	32.17%	69.53%	24.97%	69.28%	24.37%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	94,854,161		92,635,079		91,526,745
	\$100,854,161		\$98,635,079		\$97,526,745

(continued)

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

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,942,280,100	\$3,942,280,100	\$3,911,758,640	\$3,911,758,640
Debt Limitation	97,057,003	39,422,801	96,293,966	39,117,586
Total Outstanding Debt:				
General Obligation Bonds	47,726,837	47,726,837	53,731,253	53,731,253
Special Assessment Bonds	58,878	58,878	68,746	68,746
Revenue Bonds	32,750,400	32,750,400	23,926,120	23,926,120
OWDA Loans	3,561,284	3,561,284	4,343,399	4,343,399
OPWC Loans	4,276,733	4,276,733	4,178,140	4,178,140
Department of Development Loan	205,820	205,820	252,941	252,941
Long-Term Note	230,790	230,790	273,056	273,056
Notes	1,530,000	1,530,000	5,915,000	5,915,000
Total	90,340,742	90,340,742	92,688,655	92,688,655
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,993,579	3,993,579	4,690,882	4,690,882
Road and Bridge Improvements	5,112,543	5,112,543	6,522,179	6,522,179
Water System Improvement	1,315,000	1,315,000	1,350,000	1,350,000
Sewer	41,470	41,470	43,235	43,235
Tax Increment Financing (Road and Sewer)	0	0	0	0
Health Benefits	3,940,000	3,940,000	0	0
Hazardous Waste Transfer	375,000	375,000	415,000	415,000
Special Assessment Bonds	17,408	17,408	25,512	25,512
Revenue Bonds	28,810,400	28,810,400	23,926,120	23,926,120
OWDA Loans	3,561,284	3,561,284	4,343,399	4,343,399
OPWC Loans	4,276,733	4,276,733	4,178,140	4,178,140
Long-Term Note	210,036	210,036	252,941	252,941
Notes	1,530,000	1,530,000	5,915,000	5,915,000
Amount Available in Debt Service Fund	3,224,469	3,224,469	95,486	95,486
Totals	56,407,922	56,407,922	51,757,894	51,757,894
Net Debt	33,932,820	33,932,820	40,930,761	40,930,761
Total Legal Debt Margin	\$63,124,183	\$5,489,981	\$55,363,205	(\$1,813,175)
Legal Debt Margin as a Percentage of the Debt Limit	65.04%	13.93%	57.49%	-4.64%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		91,057,003		90,293,966
		\$97,057,003		\$96,293,966
(3) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2010		2009		2008	
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)
\$4,131,667,780	\$4,131,667,780	\$4,126,239,240	\$4,126,239,240	\$4,100,353,680	\$4,100,353,680
101,791,695	41,316,678	101,655,981	41,262,392	101,008,842	41,003,537
43,807,535	43,807,535	32,302,113	32,302,113	35,627,494	35,627,494
78,465	78,465	87,884	87,884	237,502	237,502
24,886,800	24,886,800	15,978,200	15,978,200	14,049,000	14,049,000
5,183,633	5,183,633	7,038,185	7,038,185	8,799,582	8,799,582
4,226,437	4,226,437	3,674,183	3,674,183	2,301,646	2,301,646
303,529	303,529	354,117	354,117	400,490	400,490
314,109	314,109	353,987	353,987	392,722	392,722
12,200,000	12,200,000	19,119,000	19,119,000	18,313,000	18,313,000
91,000,508	91,000,508	78,907,669	78,907,669	80,121,436	80,121,436
4,041,756	4,041,756	4,540,560	4,540,560	5,228,043	5,228,043
4,532,324	4,532,324	4,854,521	4,854,521	5,219,054	5,219,054
1,385,000	1,385,000	1,290,000	1,290,000	1,321,588	1,321,588
45,000	45,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
455,000	455,000	0	0	0	0
33,465	33,465	87,884	87,884	237,502	237,502
24,886,800	24,886,800	15,978,200	15,978,200	14,049,000	14,049,000
5,183,633	5,183,633	7,038,185	7,038,185	8,799,582	8,799,582
4,226,437	4,226,437	3,674,183	3,674,183	2,301,646	2,301,646
303,529	303,529	354,117	354,117	400,490	400,490
12,200,000	12,200,000	11,998,000	11,998,000	13,611,000	13,611,000
935	935	775,637	775,637	887,751	887,751
57,293,879	57,293,879	50,591,287	50,591,287	52,055,656	52,055,656
33,706,629	33,706,629	28,316,382	28,316,382	28,065,780	28,065,780
\$68,085,066	\$7,610,049	\$73,339,599	\$12,946,010	\$72,943,062	\$12,937,757
66.89%	18.42%	72.14%	31.37%	72.21%	31.55%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	95,791,695		95,655,981		95,008,842
	\$101,791,695		\$101,655,981		\$101,008,842

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2017	229,796	\$11,292,225,868	\$34,918,242	\$1,223,847	\$36,142,089	0.32%	\$157.28
2016	229,674	11,281,167,281	36,924,351	1,170,928	38,095,279	0.34	165.87
2015	231,900	11,057,203,064	41,740,910	1,197,312	42,938,222	0.39	185.16
2014	233,823	10,982,370,423	45,340,818	1,237,428	46,578,246	0.42	199.20
2013	235,145	10,963,889,532	43,755,280	1,286,398	45,041,678	0.41	191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13

(1) Includes only general obligation bonds.

Sources: 2008 - 2017 Population Estimated by US Census Bureau

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2017

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$34,918,242	100.00%	\$34,918,242
OPWC Loans	<u>1,590,416</u>	100.00	<u>1,590,416</u>
<i>Total Direct - Mahoning County</i>	<u>36,508,658</u>		<u>36,508,658</u>
Overlapping			
Townships Wholly Within County	2,907,000	100.00	2,907,000
Schools Wholly Within the County	103,339,220	100.00	103,339,220
City of Youngstown	29,187,000	98.37	28,711,252
West Branch LSD	4,723,028	50.53	2,386,546
Mahoning County Career & Technical Center	1,664,999	96.44	1,605,725
Columbiana Exempted Village LSD	699,000	27.10	189,429
City of Columbiana	3,419,300	20.25	692,408
Leetonia Exempted Village LSD	1,360,000	6.60	89,760
Alliance CSD	5,118,780	5.27	269,760
City of Salem	170,000	1.35	2,295
Hubbard Exempted Village LSD	17,082,894	0.47	80,290
City of Alliance	<u>1,045,000</u>	0.12	<u>1,254</u>
<i>Total Overlapping</i>	<u>170,716,221</u>		<u>140,274,939</u>
<i>Totals</i>	<u><u>\$207,224,879</u></u>		<u><u>\$176,783,597</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County, by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2017.

Source: Mahoning County Auditor

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

	2017	2016	2015	2014
Net Available Revenue:				
Gross Revenues (1)	\$26,349,827	\$25,147,673	\$23,619,157	\$23,099,088
Less: Operating Expenses (2)	22,737,463	21,478,094	20,172,279	16,983,722
Net Available Revenue:	<u>\$3,612,364</u>	<u>\$3,669,579</u>	<u>\$3,446,878</u>	<u>\$6,115,366</u>
Debt - Revenue Bonds:				
Principal	\$1,053,620	\$1,024,500	\$1,041,000	\$1,017,400
Interest	620,462	651,322	673,958	696,544
Revenue Bond Coverage	<u>2.16</u>	<u>2.19</u>	<u>2.01</u>	<u>3.57</u>
Debt Service - OWDA Loans				
Principal	249,085	624,498	601,098	579,106
Interest	12,610	23,888	61,717	83,710
OWDA Coverage	<u>13.80</u>	<u>5.66</u>	<u>5.20</u>	<u>9.23</u>
Debt Service - OPWC Loans				
Principal	222,740	254,726	333,258	319,971
OPWC Coverage	<u>16.22</u>	<u>14.41</u>	<u>10.34</u>	<u>19.11</u>
Total Debt Service:				
Principal	1,525,445	1,903,724	1,975,356	1,916,477
Interest	633,072	675,210	735,675	780,254
Total Coverage	<u>1.67</u>	<u>1.42</u>	<u>1.27</u>	<u>2.27</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor

2013	2012	2011	2010	2009	2008
\$20,664,423	\$21,409,913	\$21,126,159	\$20,813,624	\$23,745,476	\$22,734,975
16,208,846	17,589,884	16,259,618	15,668,527	17,776,645	17,731,883
<u>\$4,455,577</u>	<u>\$3,820,029</u>	<u>\$4,866,541</u>	<u>\$5,145,097</u>	<u>\$5,968,831</u>	<u>\$5,003,092</u>
\$988,700	\$970,700	\$927,280	\$589,370	\$542,200	\$475,000
718,152	739,372	783,876	607,084	516,205	348,699
<u>2.61</u>	<u>2.23</u>	<u>2.84</u>	<u>4.30</u>	<u>5.64</u>	<u>6.07</u>
558,165	795,265	1,014,778	2,319,239	1,761,397	1,673,633
104,651	142,441	196,275	280,045	370,432	455,626
<u>6.72</u>	<u>4.07</u>	<u>4.02</u>	<u>1.98</u>	<u>2.80</u>	<u>2.35</u>
306,971	302,110	299,059	269,177	206,183	177,178
<u>14.51</u>	<u>12.64</u>	<u>16.27</u>	<u>19.11</u>	<u>28.95</u>	<u>28.24</u>
1,853,836	2,068,075	2,241,117	3,177,786	2,509,780	2,325,811
822,803	881,813	980,151	887,129	886,637	804,325
<u>1.66</u>	<u>1.29</u>	<u>1.51</u>	<u>1.27</u>	<u>1.76</u>	<u>1.60</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>
2017	229,796	\$9,248,160,688	\$40,245	580.2	99,064	6,671
2016	229,674	9,577,635,474	41,701	580.2	100,000	6,800
2015	231,900	9,589,065,000	41,350	580.2	101,400	8,000
2014	233,823	9,600,304,734	41,058	580.2	101,000	7,000
2013	235,145	9,667,281,240	41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297

Source:

- (1) 2008 - 2017 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

County	Unemployment Rate (3)		New Construction (4)			
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
	5.9%	4.7%	4.1%	\$14,003,350	\$18,073,820	\$32,077,170
	6.3	4.9	4.9	12,127,790	44,291,590	56,419,380
	7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
	6.5	7.4	7.4	10,959,360	21,358,140	32,317,500
	7.6	7.2	7.8	10,319,990	20,427,500	30,747,490
	7.3	6.7	7.8	9,995,720	23,561,260	33,556,980
	9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
	10.4	9.5	9.4	18,844,350	23,059,970	41,904,320
	13.2	10.6	10.0	27,812,510	32,531,680	60,344,190
	7.1	6.5	7.2	35,580,990	46,857,100	82,438,090

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

2017

Employer	Employees	Percentage of Total County Employment
Mercy Health Partners	3,000	3.03%
Mahoning County	1,700	1.72
Steward Valley Care Health System	1,600	1.61
Youngstown State University	1,200	1.21
Infocision Management	1,050	1.06
VXI Global Solutions	1,050	1.06
Youngstown City School District	1,000	1.01
Windsor House	800	0.81
Akron Children's Hospital	780	0.79
Boardman Local School District	644	0.65
Total	12,824	12.95%
Total Employment within the County	99,064	

2008

Employer	Employees	Percentage of Total County Employment
HM Health Services	4,218	3.91%
Youngstown State University	2,155	2.00
Mahoning County	1,957	1.81
Forum Health	1,700	1.57
Youngstown City School District	1,664	1.54
Infocision Management	1,038	0.96
City of Youngstown	828	0.77
U.S. Postal Service	750	0.69
Boardman Local School District	652	0.60
Austintown Local School District	581	0.54
Total	15,543	14.39%
Total Employment within the County	107,993	

Source: Mahoning County Auditor

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental Activities										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	1	2	1	2	2	2	2
Facilities	6	5	5	6	6	6	6	6	6	6
GIS	0	0	0	0	1	1	1	1	1	1
Prosecutor	7	5	1	2	5	5	5	5	5	5
Real Estate Assessment	1	1	1	1	3	2	2	2	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	16	16	16	18	19	19	19	13	13
Public Safety										
County Vehicles										
Building Inspections	5	4	4	5	5	5	4	4	4	4
Coroner	5	4	4	4	3	4	3	3	3	3
Haz Mat/EMA Operations	8	8	6	13	10	22	22	19	17	12
Sheriff	77	76	54	57	66	69	68	76	77	74
Public Works										
County Vehicles										
Engineer	63	64	68	69	63	101	101	73	80	72
Sanitary Engineer	48	44	48	44	45	59	59	57	58	48
Recycling	6	5	7	7	5	5	6	5	6	5
Health Services										
County Vehicles										
MCBDD	61	62	56	55	69	65	59	63	66	60
Dog Kennel	5	4	5	6	4	4	4	5	7	5
Mental Health & Recovery	0	1	1	1	1	1	1	2	2	2
Human Services										
County Vehicles										
Childrens Services	4	4	3	3	2	3	3	3	3	3
Public Assistance	1	1	1	1	0	1	1	1	1	1

Source: Loss Prevention Department

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

Function/Program	2017	2016	2015	2014	2013	2012
<i>Governmental Activities</i>						
General Government						
Legislative and Executive						
Administrative	6	7	4	2	1	1
Auditor	11	10	10	9	10	10
Board of Elections	16	26	22	14	16	14
Commissioners	9	9	9	11	13	12
Data Processing	9	9	9	9	9	8
Facilities Management	29	28	27	28	30	31
Microfilm	4	4	3	3	4	4
Office of Management and Budget	2	2	2	1	1	1
Personnel	4	2	2	1	1	1
Planning Commission	3	3	2	2	2	3
Real Estate	14	13	12	12	14	14
Recorder	6	6	5	7	7	6
Treasurer	10	13	10	10	12	12
Workers Compensation Retro Plan	1	1	1	1	1	1
Judicial						
Child Support Administration	54	56	56	55	59	60
Clerk of Courts	42	45	43	42	45	45
Common Pleas	38	36	34	37	39	38
County Courts	37	32	33	36	36	36
Domestic Relations	12	12	11	12	12	12
Jail Medical	0	0	0	0	0	0
Juvenile Court	113	116	118	107	111	106
Law Library	1	2	3	3	3	3
Municipal Courts	22	14	14	26	26	24
Probate	13	13	13	11	15	15
Prosecutor	57	56	52	50	52	47
Public Safety						
Board of Health	64	64	57	57	57	55
Building Regulations	9	9	8	7	8	7
Coroner	7	5	6	8	7	8
Emergency 911 Dispatch	0	1	13	16	17	16
Lead Based	7	7	7	6	6	7
Sheriff	223	226	224	220	221	212
Public Works						
Road and Bridge Engineering	66	73	73	76	77	70
Soil and Water Conservation	5	5	4	4	4	4
Solid Waste and Recycling	9	9	9	10	10	10
Health						
Child Health Services	102	98	113	108	107	106
Dog and Kennel	8	8	8	7	6	6
Drug and Alcohol Board	0	0	0	4	5	3
Mental Health and Recovery Board	10	10	10	7	7	6
Mental Retardation and Developmental Disabilities	249	275	286	273	281	256
Human Services						
Public Assistance	158	163	164	155	160	152
Soldiers Relief	0	0	0	0	0	0
Veteran Services	13	14	13	12	13	11
<i>Business-Type Activities</i>						
Sewer and Water Engineering	91	91	92	89	88	78
Total	1,534	1,573	1,582	1,548	1,593	1,511

Source: Mahoning County Auditor

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

2011	2010	2009	2008
2	2	2	2
10	10	12	13
15	15	14	21
13	12	12	14
8	9	10	11
31	32	38	39
4	4	4	4
1	0	0	0
1	0	0	0
3	3	3	3
13	17	18	16
6	6	7	8
11	14	13	14
1	1	1	1
62	65	69	79
45	47	50	49
36	42	37	39
33	33	37	39
13	13	12	13
0	0	1	1
101	125	135	142
3	3	1	1
13	13	13	28
15	17	17	18
48	49	54	56
40	52	48	48
7	7	7	7
7	7	6	6
16	16	14	16
7	7	6	7
217	218	305	319
72	71	84	102
3	4	4	5
10	11	9	12
104	134	121	127
6	5	6	8
4	4	5	6
8	9	9	8
220	306	303	282
158	175	213	222
0	0	4	4
9	8	8	4
86	89	90	95
1,462	1,655	1,802	1,889

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

Function/Program	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	166,829	166,110	159,060	167,314
Voter Turnout in November	54,805	117,636	70,322	69,444
Percentage of Voter Turnout	32.85%	70.82%	44.21%	41.51%
Recorder				
Deeds Issued	8,516	8,191	7,395	6,616
Mortgages Issued	6,416	6,588	5,555	6,278
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	5,198	5,200	5,189	4,837
Criminal	2,171	1,994	1,934	1,819
Civil	1,386	1,168	1,040	1,241
Sebring Court				
Traffic	1,986	2,230	2,244	2,347
Criminal	437	368	361	414
Civil	286	218	202	193
Austintown Court				
Traffic	8,799	9,800	9,808	8,964
Criminal	1,232	1,143	1,142	1,248
Civil	1,391	1,130	1,111	1,131
Canfield Court				
Traffic	3,237	3,225	3,892	3,219
Criminal	429	445	400	461
Civil	311	293	285	308
Common Pleas Courts Cases				
Civil	3,414	3,474	1,297	1,332
Criminal	1,389	1,464	3,320	3,337
Divorce	607	640	588	640
Domestic	733	794	735	794
Health Services				
Dog and Kennel				
Dogs Licensed	26,849	26,819	27,433	27,987
Number of Penalties Assessed	860	2,685	2,208	2,064
Kennels	383	395	405	434
Number of Kennel Penalties Assessed	15	5	0	10
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	45,090	41,000	41,100	40,950
Non-Metered Rate	2,110	1,000	1,000	1,000
Mahoning County Water				
Number of Customers	1,473	1,500	1,500	1,500

Source: Mahoning County Auditor

2013	2012	2011	2010	2009	2008
166,020	170,079	182,248	181,759	178,443	178,270
48,924	119,171	80,979	87,414	72,667	129,914
29.47%	70.07%	44.43%	48.09%	40.72%	72.87%
7,077	6,542	6,506	7,239	9,070	10,167
7,724	7,719	6,639	7,209	17,309	19,984
4,732	4,894	5,123	4,277	4,787	4,803
1,816	1,752	1,795	1,544	1,550	1,548
1,119	1,218	1,237	1,365	1,402	1,816
1,973	2,004	1,825	2,431	2,275	2,900
555	560	526	678	570	688
221	290	352	411	383	376
8,545	8,834	8,806	8,337	8,842	7,948
1,338	1,359	1,308	1,351	1,361	1,413
1,049	1,503	1,510	1,609	1,678	2,195
4,801	5,781	4,524	3,998	3,886	4,261
491	489	515	477	671	637
329	485	507	536	574	671
1,340	1,326	1,408	4,787	1,426	4,974
3,656	3,899	4,086	1,442	4,923	1,527
652	676	745	695	700	715
815	776	794	777	763	700
29,087	30,794	28,499	31,327	30,445	30,445
2,146	2,486	719	1,189	1,133	1,133
276	241	81	155	166	161
22	20	15	10	11	18
42,450	40,612	41,160	41,160	38,535	38,535
1,011	1,100	1,126	1,081	963	963
1,430	1,376	1,352	1,400	1,300	1,424

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2017

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

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

Higher Education

Youngstown State University
Eastern Gateway Community College

Hospitals

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

Communications

Daily Newspapers:

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

7 Weekly Newspapers:

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

Radio Stations:

Clear Channel Radio - WNCD, WAKZ,
WMXY, WBBG, WKBN
Cumulus Broadcasting, Inc. - WLLF,
WHOT, WYFM, WWIZ, WQXK
Public Radio - WYSU
Religious - WILB, WYLR
Local Radio - WGFT

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



Dave Yost • Auditor of State

MAHONING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 2, 2018