



OHIO AUDITOR OF STATE
KEITH FABER



**MAHONING COUNTY
DECEMBER 31, 2018**

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OHIO AUDITOR OF STATE KEITH FABER



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

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Mahoning County, (the County) as of and for the year ended December 31, 2018, 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 28, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement (GASB) 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and GASB 84, *Fiduciary Activities*. Our report refers to other auditors who audited the financial statements of the Mahoning Adult Services Company, Inc., as described in our report on 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 the Mahoning 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 opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

June 28, 2019



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

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

Report on Compliance for each Major Federal Program

We have audited Mahoning County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Mahoning County's major federal programs for the year ended December 31, 2018. 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, 2018.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Mahoning County (the County) as of and for the year ended December 31, 2018, 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 28, 2019, wherein we noted the financial statements of Mahoning Adult Services Company, Inc., a component unit of the County, was audited by other auditors. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 75 and 84* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

June 28, 2019

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MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project	Pass Through Entity - Identifying Number	2018 Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<i>Direct:</i>					
Technical Assistance and Training Grants	10.761				
		25037		2,134	-
		25038		21,465	-
Subtotal - Technical Assistance and Training Grants				<u>23,599</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			1,339	-
School Breakfast Program	10.553		05PU 2018	14,975	-
			05PU 2019	17,299	-
				<u>32,274</u>	<u>-</u>
National School Lunch Program	10.555				
			LLP4 2018	27,347	-
			LLP4 2019	32,118	-
				<u>59,465</u>	<u>-</u>
Subtotal - Nutrition Cluster				<u>93,078</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-1819-11-5771	44,790	-
Food Assistance			G-1819-11-5771	1,817,532	-
Subtotal - Supplemental Nutrition Assistance Program Cluster				<u>1,862,322</u>	<u>-</u>
Total U.S.Department of Agriculture				<u>1,978,999</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	1,083,344	-
Subtotal - Lead- Based Hazard Control				<u>1,083,344</u>	<u>-</u>
Continuum of Care Program	14.267				
		22171	OH0507L5E041500	33,043	33,043
		22178	OH0455L5E041603	47,815	47,815
		22170	OH0455L5E041704	58,461	58,461
Subtotal - Continuum of Care Program				<u>139,319</u>	<u>139,319</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	12,901	-
		2400A	B-F-16-1BT-1	408,882	-
Subtotal - Community Development Block Grants / State's Program				<u>421,783</u>	<u>-</u>
Total U. S. Department of Housing and Urban Development				<u>1,644,447</u>	<u>\$ 139,319</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			4,455	-
Total U. S. Department of Interior				<u>4,455</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<i>Direct:</i>					
	16.829				
		20105	2014-JZ-FX-K002	106,814	-

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project	Pass Through Entity - Identifying Number	2018 Disbursements	Expenditures to Subrecipients
<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	7,495	-
		2710N	2017-JG-A02-6807	15,266	-
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				<u>22,761</u>	-
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster (16.738/ 16.803/ 16.804)	Various			<u>22,761</u>	-
Violence Against Women Formula Grants	16.588				
		26028	2015-WF-VA2-8213A	8,869	-
		2602G	2017-WF-VA2-8213	51,077	-
		29084	2016-WF-VA5-8929	2,207	-
		29085	2016-WF-VA5-8929A	29,393	-
		29086	2017-WF-VA5-8929	27,229	-
Subtotal - Violence Against Women Formula Grants				<u>118,775</u>	-
<i>Passed through the Ohio Attorney General's Office: Crime Victim Assistance</i>					
Crime Victim Assistance	16.575				
		26008	2018-VOCA-109294234	165,484	-
		26009	2019-VOCA-109294234	50,353	-
		2600B	2018-VOCA-130349554	4,755	-
Subtotal - Crime Victim Assistance				<u>220,592</u>	-
				<u>468,943</u>	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<i>Passed through the Ohio Department of Transportation: Highway Planning and Construction</i>					
Highway Planning and Construction	20.205				
		80051	94612	49,997	-
		80052	95446	166,373	-
		80053	80674	403,113	-
		80067	98840	17,545	-
		80068	101920	227,198	-
		80069	99802	221,713	-
		80077	103454	145,358	-
		80080	102004	147,748	-
		80082	106861	43,470	-
		80083	104607	37,722	-
		80084	101897	130,248	-
		80085	107273	13,944	-
Subtotal - Highway Planning and Construction				<u>1,604,430</u>	-
<i>Passed through the Ohio Governor's Highway Safety Office: State and Community Highway Safety</i>					
State and Community Highway Safety	20.600				
		2704D	STEP-2017-00516	144	-
		2704F	STEP-2018-00047	21,755	-
		2704H	STEP-2019-00014	5,184	-
Subtotal -State and Community Highway Safety				<u>27,083</u>	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608				
		2704E	IDEP-2018-00047	26,795	-
		2704G	IDEP-2019-00014	7,071	-
Subtotal - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>33,866</u>	-
National Priority Safety Programs	20.616				
		2704C	IDEP-2017-50-00-00-00385-00	353	-
Total U. S. Department of Transportation				<u>1,665,732</u>	\$ -

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project	Pass Through Entity - Identifying Number	2018 Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Grants to States	84.027				
		23008	066118-6BSF-2018	42,043	-
		23009	066118-6BSF-2019	17,850	-
Subtotal - Special Education Cluster				59,894	-
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services- Vocational Rehabilitation Grants to States	84.126				
		22157	VRP3 - 2018-2019	84,810	84,810
Subtotal - Rehabilitation Services- Vocational Rehabilitation Grants to States				84,810	84,810
Special Education - Grants for Infants and Families	84.181		H181A160024/H181A170024	101,845	
Total U.S. Department of Education				246,548	\$ 84,810
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Promoting Safe and Stable Families:	93.556				
Caseworker Visits			G-1819-11-5772	7,699	-
ESAA Preservation			G-1819-11-5772	192,351	-
ESAA Reunification			G-1819-11-5772	49,380	-
Subtotal - Promoting Safe and Stable Families				249,430	-
Temporary Assistance for Needy Families:	93.558				
TANF Administration			G-1819-11-5771	2,021,296	-
TANF Regular			G-1819-11-5771	2,681,463	-
TANF Supplemental			G-1819-11-5771	158,685	-
TANF Independent Living			G-1819-11-5771	25,501	-
TANF Fraud Awareness			G-1819-11-5771	1,953	-
Subtotal - Temporary Assistance for Needy Families				4,888,898	-
Child Support Enforcement:	93.563				
Federal Child Support / State Match					-
			G-1819-11-5771	3,202,499	-
Subtotal - Child Support Enforcement				3,202,499	-
Child Care and Development Cluster:	93.575				
Child Care Administration			G-1819-11-5771	36,448	-
Child Care Non-Admin			G-1819-11-5771	551,352	-
Subtotal - Child Care Mandatory and Matching Funds				587,800	-
Stephanie Tubbs Jones Child Welfare Services	93.645				
IV-B			G-1819-11-5772	127,556	-
IV-B Admin			G-1819-11-5772	12,756	-
Subtotal - Stephanie Tubbs Jones Child Welfare Services				140,312	-
Foster Care-Title IV-E:	93.658				
Title IV-E reimbursements					-
SSRMS Administrative Allocation			G-1819-11-5772	30,754	-
IV-E Contract Services			G-1819-11-5772	3,289,453	-
Subtotal - Foster Care-Title IV-E				3,320,207	-
Adoption Assistance:	93.659				
IV-E Contract Services			G-1819-11-5772	1,170,813	-
SSRMS Administrative Allocation			G-1819-11-5772	60,234	-
Subtotal - Adoption Assistance				1,231,047	-
Social Services Block Grant:	93.667				
Title XX - Base			G-1819-11-5771	1,520,585	858,236
Subtotal - Social Services Block Grant				1,520,585	858,236
Chaffee Foster Care Independence Program:	93.674		G-1819-11-5772	84,971	-

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project	Pass Through Entity - Identifying Number	2018 Disbursements	Expenditures to Subrecipients
Medical Assistance Program: Medicaid	93.778				-
			G-1819-11-5771	3,510,449	-
Subtotal - Medical Assistance Program				<u>3,510,449</u>	<u>-</u>
<i>Passed through the Ohio Department of Developmental Disabilities:</i> Social Services Block Grant (Title XX)	93.667		Title XX	148,088	-
Medical Assistance Program (Title XIX): Medicaid Administration	93.778			607,858	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i> Projects for Assistance in Transition from Homelessness	93.150				
		22148	50-10080-PATH-T-16-1582	118,005	118,005
		22149	50-10080-PATH-T-16-1582	26,480	26,480
Subtotal - Projects for Assistance in Transition from Homelessness				<u>144,485</u>	<u>144,485</u>
Projects of Regional and National Significance	93.243				
		22179	50-10080-CABHI-T-18-161011	59,227	59,227
Subtotal - Projects of Regional and National Significance				<u>59,227</u>	<u>59,227</u>
Social Services Block Grant (Title XX)	93.667				
		22068	TITLE XX FY18	133,614	133,614
		22069	TITLE XX FY19	44,283	44,283
Subtotal - Social Services Block Grant (Title XX)				<u>177,897</u>	<u>177,897</u>
State Targeted Response to the Opiod Crisis Grants	93.788				
		28328	CURES OPIOD FY18	70,000	70,000
		28329	CURES OPIOD FY19	36,500	36,500
Subtotal - State Targeted Response to the Opiod Crisis Grants				<u>106,500</u>	<u>106,500</u>
Block Grants for Community Mental Health Services	93.958				
		22048	Community Plan B.G. FY 18	85,020	85,020
		22049	Community Plan B.G. FY 19	42,510	42,510
		2203C	Century 21 FY18	75,714	75,714
		2207E	Forensic FY18	1,100	1,100
Subtotal - Block Grants for Community Mental Health Services				<u>204,344</u>	<u>204,344</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		28027	FED PER CAPITA FY 17	800	800
		28028	FED PER CAPITA FY 18	375,279	375,279
		28029	FED PER CAPITA FY 19	388,130	388,130
		28138	50-1366-TASC-T-18-9947	185,780	185,780
		28139	50-1366-TASC-T-19-9947	61,927	61,927
		28168	50-1117-UMADAOP-P-17-9155	82,992	82,992
		28178	50-1117-WOMENP-P-17-9014	57,815	57,815
		28228	50-1366-WOMENS-T-17-0812	108,885	108,885
		28128	50-1366-WOMENS-T-17-8980	76,430	76,430
		28129	50-1366-WOMENS-T-19-8980	73,717	73,717
		28118	50-10107-WOMENT-T-17-8985	65,293	65,293
		28078	Adolescent Treatment FY18	7,752	7,752
		28079	Adolescent Treatment FY19	29,000	29,000
		28208	Youth Led Prevention FY18	1,916	1,916
		28209	Youth Led Prevention FY19	1,915	1,915
		28008	DYS Aftercare FY18	92,187	92,187
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>1,609,818</u>	<u>1,609,818</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project	Pass Through Entity - Identifying Number	2018 Disbursements	Expenditures to Subrecipients
<i>Passed through the Ohio Secretary of State</i>					
Memo Total - All Medicaid Assistance Programs	93.778			4,118,307	-
Memo Total - All Social Services Block Grants	93.667			1,846,570	177,897
Total U. S. Department of Health and Human Services				21,794,415	\$ 3,160,507
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<i>Passed through the Ohio Emergency Management Agency:</i>					
Emergency Management Performance Grants	97.042				
		24577	EMC-2017-EP-0006-S01	38,154	-
		24578	EMC-2018-EP-0008-S01	35,401	-
Subtotal Emergency Management Performance Grants				73,555	-
Total U. S. Department of Homeland Security				73,555	-
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>					
<i>Direct:</i>					
Law Enforcement Services at Berlin Lake	12.U01			32,763	-
TOTAL				27,909,858	\$ 3,384,636

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, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – MATCHING REQUIREMENTS

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

NOTE G – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$1,417. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

MAHONING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Social Services Block Grant Foster Care – Title IV-E Child Support Enforcement	<u>CFDA #</u> 93.667 93.658 93.563
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$837,296 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR 200.511(b)

DECEMBER 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	Lack of internal controls over monitoring benefits claims processing by Medical Mutual	Partially Corrected	<p>Weekly Claims Detailed Reports are reviewed weekly and a random selection of both employee and dependent names are drawn by the Human Resource Director. The H.R. Generalist verifies that the employee is still active, and that the dependents are also active. The Employee Benefit Specialist reviews and compares the total balance on the weekly claims invoice and the detailed weekly claims report to the total administrative services invoice, prior to sending the administrative services invoice to the Auditor and Treasurer offices for payment. The Employee Benefits Specialist reviews the adjustment detailed report on a weekly basis to ensure that only active employees are listed, and follows-up to allow for any posting lag. In addition, the Director inspects the "High Claimant" listing to make sure that only eligible County employees are listed. The Employee Benefits Specialist also reviews the "active subscriber/dependent listing" on a bi-weekly basis, and compares to the action entries made into MUNIS to ensure that new enrollments and/or terminations have been processed accordingly by the Human Resource and Payroll departments. The Specialist also checks the "Membership Eligibility" listing in claims link report, double checking for accuracy. Since the 2017 findings there has been a total re-alignment of the Benefits Department and the hiring of an employee with a health benefits background. Also, with additional staffing in the H.R. Department, numerous controls have been set in place. A spreadsheet is now maintained by the Employee Benefits Specialist in which they verify to the H.R. Director on a quarterly basis, that all auditing functions have taken place, either on a weekly or monthly basis.</p>

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Mahoning County, Ohio 2018 Comprehensive Annual Financial Report



**For Fiscal Year Ended
December 31, 2018**



Ralph T. Meacham, CPA
Mahoning County Auditor

Introductory Section



Mill Creek Park
Mill Creek Park

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



**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, 2018
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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 28, 2019

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. 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 2018. 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, 2018, 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 229,642 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 Youngstown City Schools. Five out of the ten largest employers are government agencies.

The unemployment rate at the end of 2018 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 7.2 percent compared to the State and National averages, which were 5.4 and 4.4 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division's report for the 2012-2022 time periods reflects that most of the job growth will be in healthcare and social assistance occupations, and administrative and waste service occupations. Manufacturing is projected to shrink, while personal and home care aide service jobs are expected to grow at the fastest rate.

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

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

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

Long-Term Financial Planning

On December 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 on July 26, 2016 authorizing the special recording of casino revenue to create a General Fund Stabilization policy to ensure the County's bond ratings and long-term fiscal stability. The policy sets forth reserve balance, funding, and uses. 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 by a unanimous vote of the current County Commissioners. The General Fund reserve balance was \$6,014,922 as of December 31, 2018.

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 2018

- In 2018, Standard & Poor's Global Rating Agency (S&P) raised the long-term rating on Mahoning County's existing general obligation (GO) bonds to 'AA-' from 'A+'. The raised rating allows the County to issue debt without the added cost of bond insurance required in the single 'A' categories. It provides a better position in the market and lowers the initial and long term costs of capital.
- The Board of Mahoning County Commissioners has continued to restore and preserve the exterior of the historic Mahoning County Courthouse. This project is estimated to cost \$6,000,000. This project includes a new roof, terra cotta restoration and replacement, power washing, new lighting, and painting just to name a few.

Major Initiatives

- The Mahoning County Information Technology Department is making 2019 the year of improving application services and performance for the County. Most notable, upgrades to the County's dog licensing and kennel application went live in December 2018 which allows licensing renewals online. 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. Additionally, major software contracts were signed by the BMCC to fund important IT application expansions and upgrades across core County tax payer serving entities. These include:
 - County Recorder document management with e-recording capabilities
 - Matrixpoint, matrix software to support the prosecutor's office online case management and digital evidence repository and exchange
 - County-wide computer aided dispatch software and record keeping software for a shared enterprise system for all Mahoning County 911 and its municipalities
 - Enterprise content management system to integrate with our Enterprise Resource Planning system, Munis, for continued conversion of paper to digital processes
- 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 2018 Road & Bridge Safety project. This is an annual resurfacing program, which now includes bridge safety. The 2018 Road & Bridge Safety project resulted from a grant with the Ohio Public Works Commission in the amount of \$883,972. The total cost for this project is \$1,660,309.
- 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 Canfield Township Elevated Water Storage Tank project in 2018. The project consists of the erection of a steel elevated water storage tank with the capacity of 500,000 gallons with appurtenances. The total cost of this project was \$2,055,000. The project was funded by an OPWC grant, an OWDA loan and local monies.
- The Sanitary Engineering department continues to upgrade and rehabilitate our existing sewer system infrastructure. A few projects that were completed in 2018 are the Poland Wood Interceptor, Meander WWTP Raw Influent pumps replacement and the Wickliffe area sewer rehabilitation. Each of these projects were funded with an OPWC grant or loan and local monies.

Awards and Acknowledgements

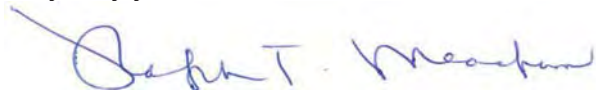
The Government Finance Officers Association (GFOA) of the United States and Canada awards a Certificate of Achievement for Excellence in Financial Reporting for a Comprehensive Annual Financial Report. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable 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,



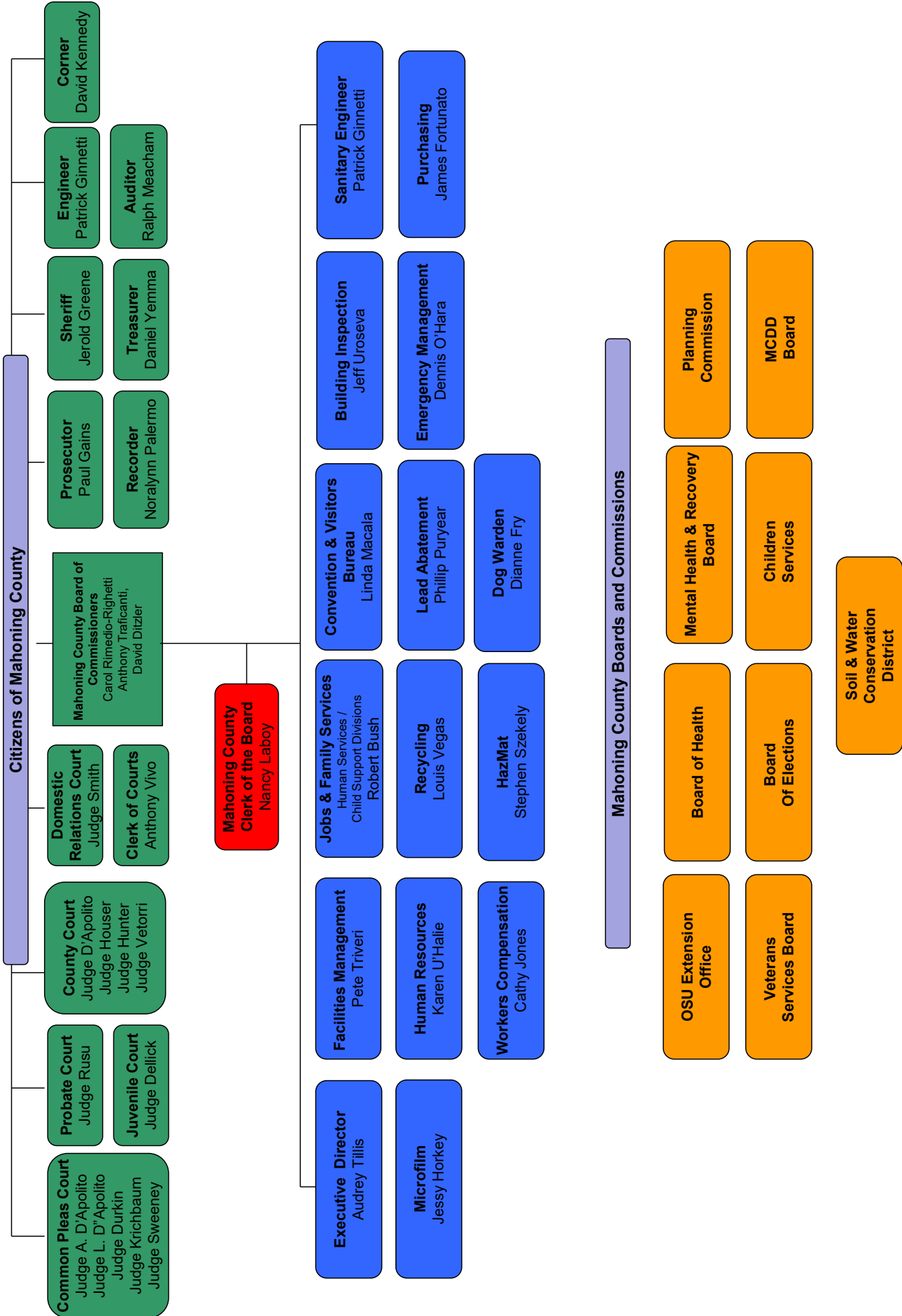
Ralph T. Meacham, CPA
Mahoning County Auditor



Mahoning County Auditor's Office 2019

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MAHONING COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Mahoning County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

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Financial Section



Home Savings and Loan
Home Savings and Loan

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Mahoning County
120 Market Street
Youngstown, Ohio 44503

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Mahoning County, Ohio (the County), as of and for the year ended December 31, 2018, 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., which represents less than 1% respectively of the assets, the net position/fund balance, and the revenues/additions of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Mahoning Adult Services Company, Inc., 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.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Mahoning County, Ohio, as of December 31, 2018, 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.

Emphasis of Matter

As discussed in Note 23 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 28, 2019

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Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. 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 2018 are as follows:

- The County's overall financial position decreased in 2018. The decrease in governmental activities net position was partially offset by an increase in business-type activities net position. Governmental activities net position decreased mainly as a result of the net effect of changes in the net pension and net OPEB liabilities and the deferred outflows and inflows associated with these liabilities. Business-type activities net position increased due to an increase in accounts receivable in the water fund. Capital assets for business-type increased as well as net position as a result of current year additions exceeding depreciation and current year deletions.
- The County had capital asset additions for governmental and business-type activities that were across every category of asset. 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 implemented GASB 75 in 2018, which establishes standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this statement resulted in a significant change to the financial statements presentation of the County. The County has reported this liability to comply with the requirements of GASB 75.
- The County also implemented GASB 84 in 2018, which establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental or proprietary funds.
- Overall governmental cash realized an increase over 2017 as the County monitored cash balances through careful administrative planning.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

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Reporting the County as a Whole

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

The Statement of Net Position and the Statement of Activities answers the question, "How did we do financially during 2018?" 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 custodial funds.

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

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

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The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2018 compared to 2017:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	Restated 2017	2018	Restated 2017	2018	Restated 2017
Assets						
Current and Other Assets	\$199,677,644	\$195,009,787	\$37,896,154	\$37,441,812	\$237,573,798	\$232,451,599
Capital Assets, Net	144,666,984	147,609,648	94,554,630	91,447,288	239,221,614	239,056,936
<i>Total Assets</i>	<u>344,344,628</u>	<u>342,619,435</u>	<u>132,450,784</u>	<u>128,889,100</u>	<u>476,795,412</u>	<u>471,508,535</u>
Deferred Outflows of Resources						
Pension	19,124,310	44,268,117	1,493,435	3,490,412	20,617,745	47,758,529
OPEB	3,888,433	681,621	307,641	54,220	4,196,074	735,841
Deferred Charge on Refunding	810,374	868,669	67,385	71,881	877,759	940,550
<i>Total Deferred Outflows of Resources</i>	<u>23,823,117</u>	<u>45,818,407</u>	<u>1,868,461</u>	<u>3,616,513</u>	<u>25,691,578</u>	<u>49,434,920</u>
Liabilities						
Current Liabilities	25,331,868	25,531,440	5,457,136	7,033,845	30,789,004	32,565,285
Long-term Liabilities						
Due within one Year	7,671,534	7,058,160	1,649,199	2,117,147	9,320,733	9,175,307
Due in More than one Year						
Net Pension Liability	78,697,473	115,029,238	6,158,505	9,045,701	84,855,978	124,074,939
Net OPEB Liability	51,803,899	49,037,111	4,120,765	3,883,540	55,924,664	52,920,651
Other Amounts	37,015,298	40,711,328	38,966,853	35,324,022	75,982,151	76,035,350
<i>Total Liabilities</i>	<u>200,520,072</u>	<u>237,367,277</u>	<u>56,352,458</u>	<u>57,404,255</u>	<u>256,872,530</u>	<u>294,771,532</u>
Deferred Inflows of Resources						
Property Taxes	39,500,211	38,655,525	0	0	39,500,211	38,655,525
Payments in Lieu of Taxes	723,326	619,359	0	0	723,326	619,359
Pension	19,728,056	1,653,272	1,547,341	105,430	21,275,397	1,758,702
OPEB	4,433,981	0	341,313	0	4,775,294	0
<i>Total Deferred Inflows of Resources</i>	<u>64,385,574</u>	<u>40,928,156</u>	<u>1,888,654</u>	<u>105,430</u>	<u>66,274,228</u>	<u>41,033,586</u>
Net Position						
Net Investment in Capital Assets	102,921,806	102,337,821	61,129,538	61,899,721	164,051,344	164,237,542
Restricted for:						
Capital Projects	8,027,790	11,395,939	0	0	8,027,790	11,395,939
Debt Service	461,813	0	11,372,802	10,995,730	11,834,615	10,995,730
Public Safety	13,238,257	12,473,377	0	0	13,238,257	12,473,377
Public Works	9,916,793	8,918,979	0	0	9,916,793	8,918,979
Health Services	43,875,308	43,350,170	0	0	43,875,308	43,350,170
Human Services	13,490,901	12,776,302	0	0	13,490,901	12,776,302
General Government	19,589,796	20,446,744	0	0	19,589,796	20,446,744
Unclaimed Monies	545,910	522,751	0	0	545,910	522,751
Unrestricted (Deficit)	<u>(108,806,275)</u>	<u>(102,079,674)</u>	<u>3,575,793</u>	<u>2,100,477</u>	<u>(105,230,482)</u>	<u>(99,979,197)</u>
<i>Total Net Position</i>	<u>\$103,262,099</u>	<u>\$110,142,409</u>	<u>\$76,078,133</u>	<u>\$74,995,928</u>	<u>\$179,340,232</u>	<u>\$185,138,337</u>

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). 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 OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

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

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *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 retirement system is responsible for the administration of the pension and OPEB plans.

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability (asset) and net OPEB (asset) liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation along with the implementation of GASB 84 also had the effect of restating net position at December 31, 2018, from \$157,156,632 to \$110,142,409 for governmental activities and from \$78,818,378 to \$74,995,928 for business-type activities.

Governmental activities current and other assets increased over the prior year. This is attributable to an increase in cash and cash equivalents resulting from (1) cash receipts outpacing cash disbursements by approximately \$5.6 million, (2) Medicaid sales tax transitional aid monies of \$4.4 million received in 2018 being allocated to the general and criminal and administrative justice funds and (3) unspent debt proceeds of \$763,993 remaining at year-end. Capital assets decreased due to annual depreciation and deletions outpacing current year additions. The decrease in long-term liabilities can be attributed to (1) decreases in general obligation bonds and OPWC loans payable due to annual debt payments, (2) a reduction in workers' compensation estimated claims payable and (3) a decrease in the net pension liability.

Net position of business-type activities increased from the prior year. Current and other assets increased due to an increase in accounts receivable relating to amounts owed from Aqua Ohio. Capital assets increased due to additions outpacing current year depreciation and deletions. Current liabilities decreased as a result of the pay down of short-term notes. Long-term liabilities increased due mainly to the issuance of general obligation bonds, USDA revenue bonds and OPWC loans for various construction projects.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2018 and 2017.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Revenues						
Charges for Services and Sales	\$24,130,532	\$23,145,967	\$28,381,744	\$27,030,184	\$52,512,276	\$50,176,151
Operating Grants and Contributions	62,552,851	68,592,436	0	0	62,552,851	68,592,436
Capital Grants and Contributions	2,053,371	4,275,718	422,706	843,234	2,476,077	5,118,952
<i>Total Program Revenues</i>	<u>88,736,754</u>	<u>96,014,121</u>	<u>28,804,450</u>	<u>27,873,418</u>	<u>117,541,204</u>	<u>123,887,539</u>
General Revenues						
Property Taxes	37,704,627	38,077,846	0	0	37,704,627	38,077,846
Sales Taxes	42,132,585	43,095,827	0	0	42,132,585	43,095,827
Hotel/Lodging Taxes	1,716,294	1,463,522	0	0	1,716,294	1,463,522
Grants and Entitlements	6,529,551	7,444,594	0	0	6,529,551	7,444,594
Conveyance Taxes	2,448,831	2,329,412	0	0	2,448,831	2,329,412
Interest	1,664,451	863,839	206,384	69,813	1,870,835	933,652
Payments in Lieu Taxes	702,957	629,585	0	0	702,957	629,585
Gain on Sale of Capital Assets	0	82,550	0	717	0	83,267
Other	3,282,115	2,926,900	2,184,949	97,994	5,467,064	3,024,894
<i>Total General Revenues</i>	<u>96,181,411</u>	<u>96,914,075</u>	<u>2,391,333</u>	<u>168,524</u>	<u>98,572,744</u>	<u>97,082,599</u>
<i>Total Revenues</i>	<u>184,918,165</u>	<u>192,928,196</u>	<u>31,195,783</u>	<u>28,041,942</u>	<u>216,113,948</u>	<u>220,970,138</u>
Program Expenses						
General Government:						
Legislative and Executive	26,663,721	26,144,160	0	0	26,663,721	26,144,160
Judicial	26,180,753	25,867,202	0	0	26,180,753	25,867,202
Public Safety	37,253,625	38,448,697	0	0	37,253,625	38,448,697
Public Works	14,824,344	13,985,860	0	0	14,824,344	13,985,860
Health	39,762,049	39,310,148	0	0	39,762,049	39,310,148
Human Services	45,823,401	45,416,756	0	0	45,823,401	45,416,756
Interest and Fiscal Charges	1,502,582	1,462,654	0	0	1,502,582	1,462,654
Water	0	0	1,718,843	1,484,665	1,718,843	1,484,665
Sewer	0	0	28,182,735	27,230,508	28,182,735	27,230,508
<i>Total Program Expenses</i>	<u>192,010,475</u>	<u>190,635,477</u>	<u>29,901,578</u>	<u>28,715,173</u>	<u>221,912,053</u>	<u>219,350,650</u>
<i>Income (Loss) before Transfers</i>	<u>(7,092,310)</u>	<u>2,292,719</u>	<u>1,294,205</u>	<u>(673,231)</u>	<u>(5,798,105)</u>	<u>1,619,488</u>
Transfers	212,000	(332,253)	(212,000)	332,253	0	0
<i>Change in Net Position</i>	<u>(6,880,310)</u>	<u>1,960,466</u>	<u>1,082,205</u>	<u>(340,978)</u>	<u>(5,798,105)</u>	<u>1,619,488</u>
<i>Net Position Beginning of Year</i>	<u>110,142,409</u>	<u>N/A</u>	<u>74,995,928</u>	<u>N/A</u>	<u>185,138,337</u>	<u></u>
<i>Net Position End of Year</i>	<u>\$103,262,099</u>	<u>\$110,142,409</u>	<u>\$76,078,133</u>	<u>\$74,995,928</u>	<u>\$179,340,232</u>	<u>\$185,138,337</u>

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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$735,841 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$4,285,457. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-type Activities	Total
Total 2018 program expenses under GASB 75	\$192,010,475	\$29,901,578	\$221,912,053
OPEB expense under GASB 75	(3,955,944)	(329,513)	(4,285,457)
2018 contractually required contribution	55,259	4,396	59,655
Adjusted 2018 program expenses	188,109,790	29,576,461	217,686,251
Total 2017 program expenses under GASB 45	190,635,477	28,715,173	219,350,650
Increase (Decrease) in program expenses not related to OPEB	(\$2,525,687)	\$861,288	(\$1,664,399)

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

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

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

Sales tax revenues decreased due to the elimination of the Medicaid managed care organization tax in 2018.

Program expenses excluding amounts related to the net pension/OPEB liabilities and related payments subsequent increased due mainly to increases in internal service claims for health insurance in 2018 that were charged to the various program expenses. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

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.

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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$102,474,431. \$10,165,858 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase in fund balance due mainly to increased property taxes and higher interest revenue from investments. This increase in fund balance was partially offset by higher expenditures, most specifically human services relating to programs for veterans.

Despite a drop in intergovernmental revenues relating to Medicaid sales tax transitional aid monies, the criminal and administrative justice fund balance increased due to the County closely monitoring expenditures.

The department of human services fund balance decreased due to a drop in intergovernmental revenues.

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

The developmental disabilities board fund balance increased due to decrease in program expenditures and transfers out. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

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

The buildings and equipment fund balance decreased due to the issuance of short-term bond anticipation notes for various purposes.

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 mainly to an increase in other revenues relating to a receivable owed to the County from Aqua Ohio. Despite an increase in revenues, the sewer fund decreased in 2018 due to higher contractual service expenses.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2018, the County amended its general fund budget numerous times to allow for changes in estimate as the year progressed and additional information became available. Actual revenues received were greater than certification primarily due to receiving more intergovernmental revenues, conveyance fees, interest, other revenue and fee collections than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

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Capital Assets and Long-Term Obligations

Capital Assets

Governmental capital assets decreased in 2018 as a result of annual depreciation exceeding current year additions. During the year, the County had asset additions to land, construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles and infrastructure. Some of the major additions included improvements to the jail, new courthouse elevators and various road and bridge improvements.

Business-type capital assets increased in 2018 due to current year additions outpacing current year depreciation and deletions. Current year additions to business-type capital assets included additions to construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles and infrastructure. Major additions included construction in progress for the Boardman WWTP upgrade improvements project, the Canfield water tank project and the Poland Woods interceptor phase II project.

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

Long-Term Obligations

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

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

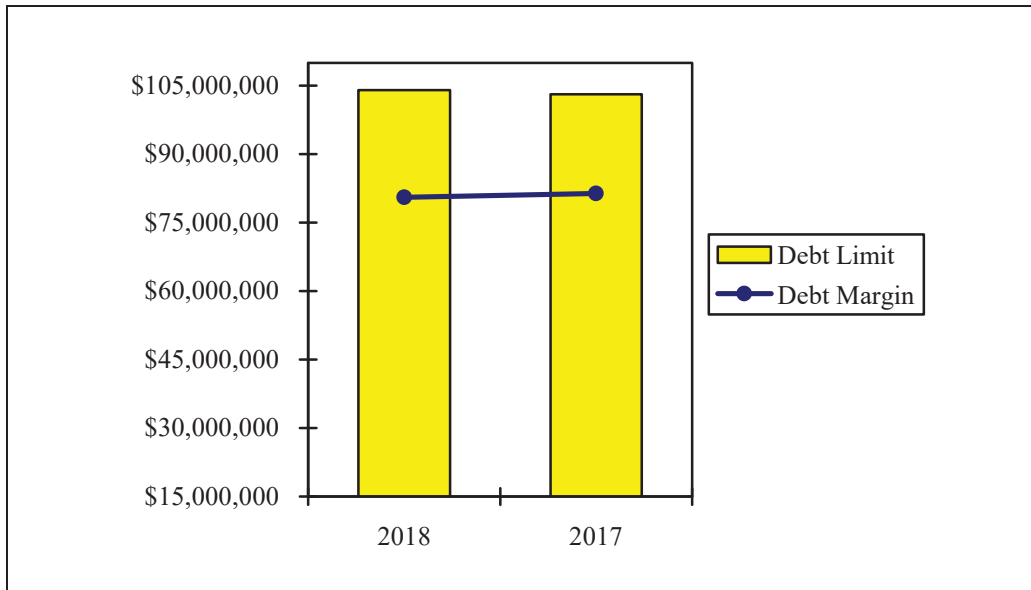
	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
	General Obligation Bonds	\$31,976,467	\$34,918,242	\$3,193,278	\$1,223,847	\$35,169,745
Special Assessment Bonds	0	0	45,000	50,000	45,000	50,000
OPWC Loans	1,418,716	1,590,416	4,592,262	4,307,983	6,010,978	5,898,399
Net Pension Liability	78,697,473	115,029,238	6,158,505	9,045,701	84,855,978	124,074,939
Net OPEB Liability	51,803,899	49,037,111	4,120,765	3,883,540	55,924,664	52,920,651
OWDA Loans	0	0	646,988	895,704	646,988	895,704
Revenue Bonds	0	0	30,994,271	29,837,473	30,994,271	29,837,473
Claims Payable	925,199	1,211,210	0	0	925,199	1,211,210
Compensated Absences	10,366,450	10,049,620	1,144,253	1,126,162	11,510,703	11,175,782
Total	\$175,188,204	\$211,835,837	\$50,895,322	\$50,370,410	\$226,083,526	\$262,206,247

During 2018, the County's long-term obligations outstanding decreased due to a significant decrease in the net pension liability as well as to the continued pay down of debt. This decrease was partially offset by new debt issuances for general obligation economic development bonds, revenue bonds relating to the Boardman WWTP project and OPWC loans for various projects.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' A+, which is consistent with the prior year. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$104,034,864. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin decreased to \$80,550,210.

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	2018	2017
Overall Debt Limit	\$104,034,864	\$103,157,775
Overall Debt Margin	80,550,210	81,388,035



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.

Contacting the County's Financial Management

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

Basic Financial Statements

Mahoning County, Ohio
Statement of Net Position
December 31, 2018
June 30, 2018 - Mahoning Adult Services Company Inc.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
Assets					
Equity in Pooled Cash and Cash Equivalents	\$122,814,264	\$19,228,316	\$142,042,580	\$0	\$1,745,907
Cash and Cash Equivalents:					
In Segregated Accounts	1,030,360	0	1,030,360	0	0
With Fiscal Agents	170,602	0	170,602	510,258	0
Investments in Segregated Accounts	0	0	0	321,578	0
Accounts Receivable	978,553	3,728,608	4,707,161	95,339	28,698
Internal Balances	(507,381)	507,381	0	0	0
Intergovernmental Receivable	16,885,864	2,705,984	19,591,848	0	546,307
Prepaid Items	446,082	0	446,082	1,302	12,117
Permissive Sales Taxes Receivable	11,094,967	0	11,094,967	0	0
Property Taxes Receivable	45,028,686	0	45,028,686	0	0
Payments in Lieu of Taxes Receivable	723,326	0	723,326	0	0
Special Assessments Receivable	466,362	317,054	783,416	0	0
Assets Held for Resale	0	0	0	0	989,370
Other Assets	0	0	0	0	86
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	1,049,274	1,049,274	0	50,798
Cash and Cash Equivalents					
with Fiscal and Escrow Agents	0	10,323,528	10,323,528	0	0
Net Pension Asset	452,687	36,009	488,696	0	0
Net OPEB Asset	93,272	0	93,272	0	0
Nondepreciable Capital Assets	16,752,569	17,294,117	34,046,686	0	0
Depreciable Capital Assets, Net	127,914,415	77,260,513	205,174,928	16,232	24,235
<i>Total Assets</i>	<u>344,344,628</u>	<u>132,450,784</u>	<u>476,795,412</u>	<u>944,709</u>	<u>3,397,518</u>
Deferred Outflows of Resources					
Pension	19,124,310	1,493,435	20,617,745	0	0
OPEB	3,888,433	307,641	4,196,074	0	0
Deferred Charge on Refunding	810,374	67,385	877,759	0	0
<i>Total Deferred Outflows of Resources</i>	<u>23,823,117</u>	<u>1,868,461</u>	<u>25,691,578</u>	<u>0</u>	<u>0</u>
Liabilities					
Accounts Payable	2,476,929	420,856	2,897,785	33,439	228,623
Accrued Wages	3,991,717	443,197	4,434,914	27,158	16,648
Contracts Payable	63,179	516,671	579,850	0	0
Intergovernmental Payable	1,712,426	512,119	2,224,545	0	1,729
Accrued Expenses	0	0	0	0	31,980
Matured Compensated Absences Payable	56,788	0	56,788	0	0
Accrued Interest Payable	142,790	324,530	467,320	0	0
Claims Payable	2,359,920	0	2,359,920	0	0
Notes Payable	14,528,119	3,239,763	17,767,882	0	0
Unearned Revenue	0	0	0	0	628,920
Due to Others	0	0	0	0	50,798
Long-Term Liabilities:					
Due Within One Year	7,671,534	1,649,199	9,320,733	0	23,994
Due In More Than One Year					
Net Pension Liability (See Note 14)	78,697,473	6,158,505	84,855,978	0	0
Net OPEB Liability (See Note 15)	51,803,899	4,120,765	55,924,664	0	0
Other Amounts	37,015,298	38,966,853	75,982,151	0	25,695
<i>Total Liabilities</i>	<u>200,520,072</u>	<u>56,352,458</u>	<u>256,872,530</u>	<u>60,597</u>	<u>1,008,387</u>
Deferred Inflows of Resources					
Property Taxes	39,500,211	0	39,500,211	0	0
Payments in Lieu of Taxes	723,326	0	723,326	0	0
Pension	19,728,056	1,547,341	21,275,397	0	0
OPEB	4,433,981	341,313	4,775,294	0	0
<i>Total Deferred Inflows of Resources</i>	<u>64,385,574</u>	<u>1,888,654</u>	<u>66,274,228</u>	<u>0</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	102,921,806	61,129,538	164,051,344	16,232	10,725
Restricted for:					
Capital Projects	8,027,790	0	8,027,790	0	0
Debt Service	461,813	11,372,802	11,834,615	0	0
Public Safety	13,238,257	0	13,238,257	0	0
Public Works	9,916,793	0	9,916,793	0	0
Health Services	43,875,308	0	43,875,308	0	0
Human Services	13,490,901	0	13,490,901	0	0
General Government	19,589,796	0	19,589,796	5,720	0
Unclaimed Monies	545,910	0	545,910	0	0
Unrestricted (Deficit)	(108,806,275)	3,575,793	(105,230,482)	862,160	2,378,406
<i>Total Net Position</i>	<u>\$103,262,099</u>	<u>\$76,078,133</u>	<u>\$179,340,232</u>	<u>\$884,112</u>	<u>\$2,389,131</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2018
For the Fiscal Year Ended June 30, 2018 - Mahoning Adult Services Company Inc.

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$26,663,721	\$7,004,603	\$4,506,641	\$0
Judicial	26,180,753	7,279,352	2,429,228	0
Public Safety	37,253,625	3,442,226	3,450,527	0
Public Works	14,824,344	134,257	11,493,507	2,053,371
Health	39,762,049	4,260,875	14,724,824	0
Human Services	45,823,401	2,009,219	25,948,124	0
Interest and Fiscal Charges	1,502,582	0	0	0
<i>Total Governmental Activities</i>	<u>192,010,475</u>	<u>24,130,532</u>	<u>62,552,851</u>	<u>2,053,371</u>
Business-Type Activities:				
Water	1,718,843	842,419	0	113,253
Sewer	28,182,735	27,539,325	0	309,453
<i>Total Business-Type Activities</i>	<u>29,901,578</u>	<u>28,381,744</u>	<u>0</u>	<u>422,706</u>
<i>Total - Primary Government</i>	<u><u>\$221,912,053</u></u>	<u><u>\$52,512,276</u></u>	<u><u>\$62,552,851</u></u>	<u><u>\$2,476,077</u></u>
Component Units				
Mahoning Adult Services Company, Inc.	\$822,736	\$992,807	\$0	\$0
Mahoning County Land Reutilization Corporation	6,120,828	0	5,558,141	0
<i>Total - Component Units</i>	<u><u>\$6,943,564</u></u>	<u><u>\$992,807</u></u>	<u><u>\$5,558,141</u></u>	<u><u>\$0</u></u>

General Revenues

Property Taxes Levied for:

- General Purposes
- General Obligation Bond Retirement
- Children Services Board
- Board of Developmental Disabilities
- Board of Mental Health
- Senior Citizens
- Self-funded Hospitalization

Sales Tax Levied for:

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

Hotel/Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Conveyance Taxes

Interest

Payment in Lieu of Taxes

Gain on Sale of Assets Held for Resale

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (See Note 23)

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
(\$15,152,477)	\$0	(\$15,152,477)	\$0	\$0
(16,472,173)	0	(16,472,173)	0	0
(30,360,872)	0	(30,360,872)	0	0
(1,143,209)	0	(1,143,209)	0	0
(20,776,350)	0	(20,776,350)	0	0
(17,866,058)	0	(17,866,058)	0	0
(1,502,582)	0	(1,502,582)	0	0
(103,273,721)	0	(103,273,721)	0	0
0	(763,171)	(763,171)	0	0
0	(333,957)	(333,957)	0	0
0	(1,097,128)	(1,097,128)	0	0
(103,273,721)	(1,097,128)	(104,370,849)	0	0
0	0	0	170,071	0
0	0	0	0	(562,687)
0	0	0	170,071	(562,687)
4,877,357	0	4,877,357	0	0
2,339,418	0	2,339,418	0	0
8,138,126	0	8,138,126	0	0
14,616,935	0	14,616,935	0	0
3,665,774	0	3,665,774	0	0
3,800,912	0	3,800,912	0	0
266,105	0	266,105	0	0
15,081,000	0	15,081,000	0	0
25,277,996	0	25,277,996	0	0
1,105,022	0	1,105,022	0	0
668,567	0	668,567	0	0
1,716,294	0	1,716,294	0	0
6,529,551	0	6,529,551	0	481,976
2,448,831	0	2,448,831	0	0
1,664,451	206,384	1,870,835	11,910	0
702,957	0	702,957	0	0
0	0	0	0	159,595
3,282,115	2,184,949	5,467,064	17,995	48,165
96,181,411	2,391,333	98,572,744	29,905	689,736
212,000	(212,000)	0	0	0
96,393,411	2,179,333	98,572,744	29,905	689,736
(6,880,310)	1,082,205	(5,798,105)	199,976	127,049
110,142,409	74,995,928	185,138,337	684,136	2,262,082
\$103,262,099	\$76,078,133	\$179,340,232	\$884,112	\$2,389,131

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2018

	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	\$16,213,806	\$6,260,867	\$678,790	\$12,474,846	\$32,931,557	\$1,077,751
Cash and Cash Equivalents:						
In Segregated Accounts	161,554	601,772	0	76,608	16,551	0
With Fiscal Agents	0	0	0	0	170,602	0
Accounts Receivable	169,925	78,937	0	0	66,127	0
Interfund Receivable	626,913	0	0	0	0	0
Intergovernmental Receivable	2,631,088	488,333	0	223,734	1,530,386	156,215
Permissive Sales Taxes Receivable	3,971,002	6,657,039	0	0	0	466,926
Property Taxes Receivable	6,053,904	0	0	10,410,904	16,972,029	2,575,511
Payments in Lieu of Taxes Receivable	0	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	8,555
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	545,910	0	0	0	0	0
Total Assets	\$30,374,102	\$14,086,948	\$678,790	\$23,186,092	\$51,687,252	\$4,284,958
Liabilities						
Accounts Payable	\$406,985	\$352,983	\$330,328	\$167,957	\$235,530	\$0
Accrued Wages	944,874	893,067	520,283	295,853	495,119	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	265,259	295,732	129,752	139,784	161,308	0
Matured Compensated Absences Payable	21,286	0	6,266	6,915	1,891	0
Interfund Payable	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0	15,713
Notes Payable	0	0	0	0	0	6,422,318
Total Liabilities	1,638,404	1,541,782	986,629	610,509	893,848	6,438,031
Deferred Inflows of Resources						
Property Taxes	5,327,728	0	0	9,269,513	14,790,223	2,172,203
Payments in Lieu of Taxes	0	0	0	0	0	0
Unavailable Revenue	3,876,718	2,468,402	0	1,365,125	3,213,397	723,720
Total Deferred Inflows of Resources	9,204,446	2,468,402	0	10,634,638	18,003,620	2,895,923
Fund Balances						
Nonspendable	545,910	0	0	0	0	0
Restricted	2,209,847	10,076,764	0	11,940,945	32,789,784	0
Committed	505,345	0	0	0	0	0
Assigned	691,539	0	0	0	0	0
Unassigned (Deficit)	15,578,611	0	(307,839)	0	0	(5,048,996)
Total Fund Balances (Deficit)	19,531,252	10,076,764	(307,839)	11,940,945	32,789,784	(5,048,996)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$30,374,102	\$14,086,948	\$678,790	\$23,186,092	\$51,687,252	\$4,284,958

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, 2018*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$8,814,211	\$30,934,802	\$109,386,630
0	173,875	1,030,360
0	0	170,602
0	661,289	976,278
0	0	626,913
0	11,817,768	16,847,524
0	0	11,094,967
0	8,746,227	44,758,575
723,326	0	723,326
0	457,807	466,362
0	0	545,910
<u>\$9,537,537</u>	<u>\$52,791,768</u>	<u>\$186,627,447</u>
\$984	\$917,904	\$2,412,671
0	833,172	3,982,368
57,092	6,087	63,179
0	352,481	1,344,316
0	20,430	56,788
215,510	411,403	626,913
37,546	754	54,013
7,798,238	307,563	14,528,119
8,109,370	2,849,794	23,068,367
0	7,670,433	39,230,100
723,326	0	723,326
0	9,483,861	21,131,223
723,326	17,154,294	61,084,649
0	0	545,910
704,841	32,843,598	90,565,779
0	0	505,345
0	0	691,539
0	(55,918)	10,165,858
704,841	32,787,680	102,474,431
<u>\$9,537,537</u>	<u>\$52,791,768</u>	<u>\$186,627,447</u>

Total Governmental Fund Balances \$102,474,431

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. 144,666,984

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

Intergovernmental	11,021,459
Special Assessments	466,362
Permissive Sales Tax	4,114,927
Delinquent Property Taxes	<u>5,528,475</u>

Total 21,131,223

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	6,545,980
General Obligation Bonds	3,335,000
Claims Payable	925,199
Deferred Charge on Refunding	(246,349)
Internal Balances	<u>(507,381)</u>

Total 10,052,449

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (81,823)

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

Net Pension Asset	452,687
Net OPEB Asset	93,272
Deferred Outflows - Pension	19,124,310
Deferred Outflows - OPEB	3,888,433
Deferred Inflows - Pension	(19,728,056)
Deferred Inflows - OPEB	(4,433,981)
Net Pension Liability	(78,697,473)
Net OPEB Liability	<u>(51,803,899)</u>

Total (131,104,707)

Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds. 810,374

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

General Obligation Bonds	(31,976,467)
OPWC Loan Payable	(1,418,716)
Claims Payable	(925,199)
Compensated Absences	<u>(10,366,450)</u>

Total (44,686,832)

Net Position of Governmental Activities \$103,262,099

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service
Revenues						
Property Taxes	\$4,907,464	\$0	\$0	\$8,411,330	\$14,951,221	\$2,450,418
Payments in Lieu of Taxes	0	0	0	0	0	0
Permissive Sales Tax	15,032,695	25,281,034	0	0	0	1,160,333
Hotel/Lodging Taxes	0	0	0	0	0	0
Intergovernmental	6,237,170	2,273,442	15,009,719	7,160,858	9,457,861	376,578
Conveyance Taxes	2,448,831	0	0	0	0	0
Interest	1,438,221	0	0	0	0	0
Fees, Licenses and Permits	5,302,704	316,249	0	0	0	0
Fines and Forfeitures	1,512,724	19,125	0	0	0	0
Rentals and Royalties	1,581,615	324,805	0	0	75,162	0
Charges for Services	1,345,788	724,636	812,182	0	905,476	0
Contributions and Donations	0	0	0	0	50	0
Special Assessments	0	0	0	0	0	0
Other	674,851	324,011	215,214	100,867	758,258	281,990
<i>Total Revenues</i>	<u>40,482,063</u>	<u>29,263,302</u>	<u>16,037,115</u>	<u>15,673,055</u>	<u>26,148,028</u>	<u>4,269,319</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	13,534,611	0	0	0	0	53,119
Judicial	20,246,657	0	0	0	0	0
Public Safety	703,375	28,651,772	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	25,626,326	0
Human Services	2,215,245	0	16,387,605	14,477,526	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	2,414,999
Interest and Fiscal Charges	0	0	0	0	0	1,177,601
Issuance Costs	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>36,699,888</u>	<u>28,651,772</u>	<u>16,387,605</u>	<u>14,477,526</u>	<u>25,626,326</u>	<u>3,645,719</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,782,175</u>	<u>611,530</u>	<u>(350,490)</u>	<u>1,195,529</u>	<u>521,702</u>	<u>623,600</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	0	0	0	0	10,005	0
Transfers In	50,268	0	854,386	0	0	333,332
Transfers Out	(1,394,278)	(134,982)	(612,119)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,344,010)</u>	<u>(134,982)</u>	<u>242,267</u>	<u>0</u>	<u>10,005</u>	<u>333,332</u>
<i>Net Change in Fund Balances</i>	2,438,165	476,548	(108,223)	1,195,529	531,707	956,932
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year - Restated (See Note 23)</i>	17,093,087	9,600,216	(199,616)	10,745,416	32,258,077	(6,005,928)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$19,531,252</u>	<u>\$10,076,764</u>	<u>(\$307,839)</u>	<u>\$11,940,945</u>	<u>\$32,789,784</u>	<u>(\$5,048,996)</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, 2018*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	\$5,241,994
			<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 depreciation exceeded capital outlay in the current period.	
\$0	\$7,686,708	\$38,407,141	Current Year Additions	7,191,966
702,957	0	702,957	Current Year Depreciation	<u>(9,996,235)</u>
668,567	0	42,142,629	Total	(2,804,269)
0	1,716,294	1,716,294		
423,707	32,212,759	73,152,094	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.	(138,395)
0	0	2,448,831		
113,917	112,313	1,664,451	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
0	8,372,817	13,991,770	Intergovernmental	(2,061,533)
0	892,625	2,424,474	Fees, Licenses and Permits	(360)
0	18,629	2,000,211	Charges for Services	(21,440)
0	1,664,022	5,452,104	Special Assessments	(1,033)
93	6,729	6,872	Permissive Sales Tax	(10,044)
0	284,806	284,806	Delinquent Property Taxes	<u>(968,619)</u>
0	802,155	3,157,346	Total	(3,063,029)
<u>1,909,241</u>	<u>53,769,857</u>	<u>187,551,980</u>		
			Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,831,699
0	10,634,894	24,222,624		
0	3,919,784	24,166,441	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.	
0	3,135,814	32,490,961	Accrued Interest	10,358
0	9,312,269	9,312,269	Amortization of Bond Premium	64,090
0	12,702,808	38,329,134	Amortization of Deferred Charge on Refunding	<u>(39,223)</u>
0	9,540,131	42,620,507	Total	35,225
1,755,352	5,294,897	7,050,249	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.	(316,830)
15,000	401,700	2,831,699		
143,232	110,886	1,431,719	Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.	
76,388	0	76,388	Change in Net Position	1,751,387
<u>1,989,972</u>	<u>55,053,183</u>	<u>182,531,991</u>	Internal Balances	<u>(83,268)</u>
			Total	1,668,119
(80,731)	(1,283,326)	5,019,989	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
			Pension	9,410,039
0	0	10,005	OPEB	<u>55,259</u>
97,104	2,945,356	4,280,446	Total	9,465,298
(333,332)	(1,593,735)	(4,068,446)	Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension expense in the statement of activities.	
<u>(236,228)</u>	<u>1,351,621</u>	<u>222,005</u>	Pension	(15,844,178)
(316,959)	68,295	5,241,994	OPEB	<u>(3,955,944)</u>
1,021,800	32,719,385	97,232,437	Total	<u>(19,800,122)</u>
<u>\$704,841</u>	<u>\$32,787,680</u>	<u>\$102,474,431</u>	<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$6,880,310)</u></u>

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,917,629	\$4,917,629	\$4,931,853	\$14,224
Permissive Sales Tax	14,581,219	14,581,219	14,901,452	320,233
Intergovernmental	5,441,167	5,441,167	6,531,787	1,090,620
Conveyance Fees	1,901,485	1,901,485	2,461,953	560,468
Interest	800,000	800,000	1,330,706	530,706
Fees, Licenses and Permits	2,922,000	2,922,000	3,625,508	703,508
Fines and Forfeitures	1,600,000	1,600,000	1,514,018	(85,982)
Rentals and Royalties	1,506,000	1,506,000	1,571,356	65,356
Charges for Services	895,000	895,000	1,153,211	258,211
Other	500	500	668,068	667,568
<i>Total Revenues</i>	<u>34,565,000</u>	<u>34,565,000</u>	<u>38,689,912</u>	<u>4,124,912</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,545,158	13,706,796	13,326,852	379,944
Judicial	18,770,656	19,611,131	19,156,153	454,978
Public Safety	834,401	825,295	708,404	116,891
Human Services	2,182,328	2,167,443	2,149,299	18,144
<i>Total Expenditures</i>	<u>34,332,543</u>	<u>36,310,665</u>	<u>35,340,708</u>	<u>969,957</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>232,457</u>	<u>(1,745,665)</u>	<u>3,349,204</u>	<u>5,094,869</u>
Other Financing Sources (Uses)				
Advance In	0	0	617,626	617,626
Advance Out	0	(700,000)	(544,570)	155,430
Transfers In	100,000	100,000	350,268	250,268
Transfers Out	(1,461,104)	(1,786,104)	(1,657,437)	128,667
<i>Total Other Financing Sources (Uses)</i>	<u>(1,361,104)</u>	<u>(2,386,104)</u>	<u>(1,234,113)</u>	<u>1,151,991</u>
<i>Net Change in Fund Balance</i>	<u>(1,128,647)</u>	<u>(4,131,769)</u>	<u>2,115,091</u>	<u>6,246,860</u>
<i>Fund Balance Beginning of Year</i>	11,706,898	11,706,898	11,706,898	0
Prior Year Encumbrances Appropriated	303,647	303,647	303,647	0
<i>Fund Balance End of Year</i>	<u>\$10,881,898</u>	<u>\$7,878,776</u>	<u>\$14,125,636</u>	<u>\$6,246,860</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$24,674,000	\$24,674,000	\$25,116,517	\$442,517
Intergovernmental	2,462,000	2,462,000	3,088,787	626,787
Fees, Licenses and Permits	260,000	260,000	308,320	48,320
Fines and Forfeitures	30,000	30,000	19,571	(10,429)
Rentals and Royalties	275,000	275,000	298,743	23,743
Charges for Services	448,500	448,500	729,170	280,670
Other	0	0	323,857	323,857
<i>Total Revenues</i>	28,149,500	28,149,500	29,884,965	1,735,465
Expenditures				
Current:				
Public Safety	28,236,163	29,362,758	28,929,094	433,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(86,663)	(1,213,258)	955,871	2,169,129
Other Financing Sources (Uses)				
Transfers Out	(80,000)	(134,982)	(134,982)	0
<i>Net Change in Fund Balance</i>	(166,663)	(1,348,240)	820,889	2,169,129
<i>Fund Balance Beginning of Year</i>	1,411,745	1,411,745	1,411,745	0
Prior Year Encumbrances Appropriated	166,663	166,663	166,663	0
<i>Fund Balance End of Year</i>	<u>\$1,411,745</u>	<u>\$230,168</u>	<u>\$2,399,297</u>	<u>\$2,169,129</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,398,000	\$15,238,000	\$15,009,719	(\$228,281)
Charges for Services	858,205	858,205	812,182	(46,023)
Other	85,700	85,700	215,214	129,514
<i>Total Revenues</i>	16,341,905	16,181,905	16,037,115	(144,790)
Expenditures				
Current:				
Human Services	16,368,057	16,927,037	16,444,789	482,248
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,152)	(745,132)	(407,674)	337,458
Other Financing Sources (Uses)				
Transfers In	853,795	853,795	854,386	591
Transfers Out	(800,780)	(640,780)	(612,119)	28,661
<i>Total Other Financing Sources (Uses)</i>	53,015	213,015	242,267	29,252
<i>Net Change in Fund Balance</i>	26,863	(532,117)	(165,407)	366,710
<i>Fund Balance Beginning of Year</i>	567,837	567,837	567,837	0
Prior Year Encumbrances Appropriated	55,247	55,247	55,247	0
<i>Fund Balance End of Year</i>	\$649,947	\$90,967	\$457,677	\$366,710

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$8,388,093	\$8,388,093	\$8,454,543	\$66,450
Intergovernmental	6,291,866	6,291,866	7,160,858	868,992
Other	10,000	10,000	100,867	90,867
<i>Total Revenues</i>	14,689,959	14,689,959	15,716,268	1,026,309
Expenditures				
Current:				
Human Services	14,689,959	15,389,959	14,947,915	442,044
<i>Net Change in Fund Balance</i>	0	(700,000)	768,353	1,468,353
<i>Fund Balance Beginning of Year</i>	11,410,697	11,410,697	11,410,697	0
<i>Fund Balance End of Year</i>	<u>\$11,410,697</u>	<u>\$10,710,697</u>	<u>\$12,179,050</u>	<u>\$1,468,353</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$14,939,044	\$14,939,044	\$15,063,076	\$124,032
Intergovernmental	8,848,120	8,848,120	9,648,224	800,104
Rentals and Royalties	5,160	5,160	10,162	5,002
Charges for Services	861,760	861,760	858,855	(2,905)
Contributions and Donations	250	250	50	(200)
Other	278,010	278,010	796,393	518,383
<i>Total Revenues</i>	24,932,344	24,932,344	26,376,760	1,444,416
Expenditures				
Current:				
Health	26,327,922	27,360,098	26,735,159	624,939
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,395,578)	(2,427,754)	(358,399)	2,069,355
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	10,005	10,005
<i>Net Change in Fund Balance</i>	(1,395,578)	(2,427,754)	(348,394)	2,079,360
<i>Fund Balance Beginning of Year</i>	31,245,939	31,245,939	31,245,939	0
Prior Year Encumbrances Appropriated	814,118	814,118	814,118	0
<i>Fund Balance End of Year</i>	<u>\$30,664,479</u>	<u>\$29,632,303</u>	<u>\$31,711,663</u>	<u>\$2,079,360</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,270,789	\$17,957,527	\$19,228,316	\$12,881,724
Receivables:				
Property Taxes	0	0	0	270,111
Intergovernmental	15,232	2,690,752	2,705,984	38,340
Accounts	2,121,003	1,607,605	3,728,608	2,275
Prepaid Items	0	0	0	446,082
<i>Total Current Assets</i>	<u>3,407,024</u>	<u>22,255,884</u>	<u>25,662,908</u>	<u>13,638,532</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	1,049,274	1,049,274	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	10,323,528	10,323,528	0
Special Assessments Receivable	16,972	300,082	317,054	0
Net Pension Asset	0	36,009	36,009	0
Capital Assets:				
Nondepreciable Capital Assets	2,298,009	14,996,108	17,294,117	0
Depreciable Capital Assets, Net	10,445,920	66,814,593	77,260,513	0
<i>Total Noncurrent Assets</i>	<u>12,760,901</u>	<u>93,519,594</u>	<u>106,280,495</u>	<u>0</u>
<i>Total Assets</i>	<u>16,167,925</u>	<u>115,775,478</u>	<u>131,943,403</u>	<u>13,638,532</u>
Deferred Outflows of Resources				
Pension	0	1,493,435	1,493,435	0
OPEB	0	307,641	307,641	0
Deferred Charge on Refunding	67,385	0	67,385	246,349
<i>Total Deferred Outflows of Resources</i>	<u>\$67,385</u>	<u>\$1,801,076</u>	<u>\$1,868,461</u>	<u>\$246,349</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2018

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$6,493	\$414,363	\$420,856	\$64,258
Accrued Wages	0	443,197	443,197	9,349
Contracts Payable	9,111	507,560	516,671	0
Intergovernmental Payable	78,053	434,066	512,119	368,110
Compensated Absences Payable	0	545,182	545,182	0
Accrued Interest Payable	112,568	211,962	324,530	6,954
Notes Payable	347,657	2,892,106	3,239,763	0
Revenue Bonds Payable	47,500	451,800	499,300	0
General Obligation Bonds Payable	130,000	0	130,000	225,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,725	230,597	241,322	0
OPWC Loans Payable	27,682	200,713	228,395	0
Claims Payable	0	0	0	2,978,485
<i>Total Current Liabilities</i>	<u>769,789</u>	<u>6,336,546</u>	<u>7,106,335</u>	<u>3,652,156</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	599,071	599,071	0
Revenue Bonds Payable	2,852,300	27,642,671	30,494,971	0
General Obligation Bonds Payable	3,063,278	0	3,063,278	3,110,000
Special Assessment Bonds Payable	0	40,000	40,000	0
OWDA Loans Payable	112,617	293,049	405,666	0
OPWC Loans Payable	330,350	4,033,517	4,363,867	0
Net Pension Liability	0	6,158,505	6,158,505	0
Net OPEB Liability	0	4,120,765	4,120,765	0
Claims Payable	0	0	0	306,634
<i>Total Long-Term Liabilities</i>	<u>6,358,545</u>	<u>42,887,578</u>	<u>49,246,123</u>	<u>3,416,634</u>
<i>Total Liabilities</i>	<u>7,128,334</u>	<u>49,224,124</u>	<u>56,352,458</u>	<u>7,068,790</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	270,111
Pension	0	1,547,341	1,547,341	0
OPEB	0	341,313	341,313	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,888,654</u>	<u>1,888,654</u>	<u>270,111</u>
Net Position				
Net Investment in Capital Assets	6,121,722	55,007,816	61,129,538	0
Restricted for Debt Service	0	11,372,802	11,372,802	0
Unrestricted	2,985,254	83,158	3,068,412	6,545,980
<i>Total Net Position</i>	<u>\$9,106,976</u>	<u>\$66,463,776</u>	<u>75,570,752</u>	<u>\$6,545,980</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:			<u>507,381</u>	
Net position of business-type activities			<u>\$76,078,133</u>	

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2018*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$800,515	\$26,830,037	\$27,630,552	\$27,567,614
Fees, Licenses and Permits	41,904	476,446	518,350	0
Special Assessments	0	214,784	214,784	0
Rentals	0	18,058	18,058	0
Other	2,028,284	156,665	2,184,949	124,769
<i>Total Operating Revenues</i>	<u>2,870,703</u>	<u>27,695,990</u>	<u>30,566,693</u>	<u>27,692,383</u>
Operating Expenses				
Personal Services	0	10,633,709	10,633,709	208,874
Materials and Supplies	44,068	1,306,843	1,350,911	416,598
Contractual Services	970,244	11,227,081	12,197,325	2,642,385
Depreciation	407,442	3,668,977	4,076,419	0
Claims	0	0	0	22,834,587
Change in Worker's Compensation Estimate	0	0	0	21,641
Other	4,055	366,508	370,563	15,268
<i>Total Operating Expenses</i>	<u>1,425,809</u>	<u>27,203,118</u>	<u>28,628,927</u>	<u>26,139,353</u>
<i>Operating Income (Loss)</i>	<u>1,444,894</u>	<u>492,872</u>	<u>1,937,766</u>	<u>1,553,030</u>
Non-Operating Revenues (Expenses)				
Interest	15,760	190,624	206,384	0
Property Taxes	0	0	0	266,105
Grants	0	0	0	38,340
Interest and Fiscal Charges	(230,991)	(971,598)	(1,202,589)	(106,088)
Loss on Sale of Capital Assets	0	(41,812)	(41,812)	0
Issuance Costs	(62,043)	(49,475)	(111,518)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(277,274)</u>	<u>(872,261)</u>	<u>(1,149,535)</u>	<u>198,357</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	1,167,620	(379,389)	788,231	1,751,387
Capital Contributions	113,253	309,453	422,706	0
Transfers In	500,000	0	500,000	0
Transfers Out	0	(712,000)	(712,000)	0
<i>Change in Net Position</i>	1,780,873	(781,936)	998,937	1,751,387
<i>Net Position Beginning of Year - Restated (See Note 23)</i>	<u>7,326,103</u>	<u>67,245,712</u>		<u>4,794,593</u>
<i>Net Position End of Year</i>	<u>\$9,106,976</u>	<u>\$66,463,776</u>		<u>\$6,545,980</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.

83,268

Change in net position of business-type activities

\$1,082,205

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$843,445	\$27,155,642	\$27,999,087	\$0
Cash Received from Interfund Services Provided	0	0	0	27,568,711
Special Assessments	6,919	205,378	212,297	0
Other Cash Receipts	146,184	167,712	313,896	137,798
Cash Payments to Employees for Services	0	(8,120,489)	(8,120,489)	(208,734)
Cash Payments for Goods and Services	(939,921)	(12,313,534)	(13,253,455)	(2,477,563)
Cash Payments for Claims	0	0	0	(22,379,782)
Cash Payments for Workers' Compensation Premiums	0	0	0	(506,013)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(355,849)
Cash Payments for Interfund Services Provided	0	(1,607,192)	(1,607,192)	0
Other Cash Payments	(4,055)	(367,308)	(371,363)	(15,268)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>52,572</u>	<u>5,120,209</u>	<u>5,172,781</u>	<u>1,763,300</u>
Cash Flows from Noncapital and Related Financing Activities				
Property Taxes	0	0	0	266,105
Grants	0	0	0	39,166
Principal Paid on Bonds	0	0	0	(215,000)
Interest Paid on Bonds	0	0	0	(90,271)
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>500,000</u>	<u>(712,000)</u>	<u>(212,000)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	153,313	310,371	463,684	0
OPWC Loans Issued	0	512,674	512,674	0
General Obligation Notes Issued	345,000	2,870,000	3,215,000	0
Premium on Notes Issued	3,543	29,475	33,018	0
General Obligation Bonds Issued	2,020,000	0	2,020,000	0
Revenue Bonds Issued	0	2,382,068	2,382,068	0
Principal Paid on Notes	(2,260,000)	(3,005,000)	(5,265,000)	0
Interest Paid on Notes	(60,815)	(18,062)	(78,877)	0
Principal Paid on General Obligation Bonds	(45,000)	0	(45,000)	0
Interest Paid on General Obligation Bonds	(25,125)	0	(25,125)	0
Principal Paid on Special Assessment Bonds	0	(5,000)	(5,000)	0
Interest Paid on Special Assessment Bonds	0	(899)	(899)	0
Principal Paid on Revenue Bonds	(45,600)	(1,132,700)	(1,178,300)	0
Interest Paid on Revenue Bonds	(132,659)	(936,307)	(1,068,966)	0
Principal Paid on OPWC Loans	(27,683)	(200,712)	(228,395)	0
Principal Paid on OWDA Loans	(10,726)	(237,990)	(248,716)	0
Interest Paid on OWDA Loans	0	(9,455)	(9,455)	0
Issuance Costs	(62,043)	(49,475)	(111,518)	0
Payments for Capital Acquisitions	(497,509)	(6,728,064)	(7,225,573)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(645,304)</u>	<u>(6,219,076)</u>	<u>(6,864,380)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	15,760	190,624	206,384	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(76,972)</u>	<u>(1,620,243)</u>	<u>(1,697,215)</u>	<u>1,763,300</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,347,761</u>	<u>30,950,572</u>	<u>32,298,333</u>	<u>11,118,424</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,270,789</u>	<u>\$29,330,329</u>	<u>\$30,601,118</u>	<u>\$12,881,724</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2018

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$1,444,894	\$492,872	\$1,937,766	\$1,553,030
Adjustments:				
Depreciation	407,442	3,668,977	4,076,419	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	(1,881,074)	(63,660)	(1,944,734)	1,097
Intergovernmental Receivable	0	(94,192)	(94,192)	13,029
Prepaid Items	0	0	0	55,663
Special Assessments	6,919	(9,406)	(2,487)	0
Net Pension Asset	0	(36,009)	(36,009)	0
Deferred Outflow - Pension	0	1,150,240	1,150,240	0
Deferred Outflow - OPEB	0	194,806	194,806	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	(3,593)	15,849	12,256	19,744
Contracts Payable	(69)	304,275	304,206	0
Accrued Wages	0	48,349	48,349	(82)
Compensated Absences Payable	0	18,091	18,091	0
Net Pension Liability	0	148,097	148,097	0
Net OPEB Liability	0	223,473	223,473	0
Deferred Inflow - Pension	0	(746,645)	(746,645)	0
Deferred Inflow - OPEB	0	(93,162)	(93,162)	0
Intergovernmental Payable	78,053	(101,746)	(23,693)	9,999
Claims Payable	0	0	0	110,820
<i>Total Adjustments</i>	<u>(1,392,322)</u>	<u>4,627,337</u>	<u>3,235,015</u>	<u>210,270</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$52,572</u>	<u>\$5,120,209</u>	<u>\$5,172,781</u>	<u>\$1,763,300</u>

Noncash Capital Financing Activities

At December 31, 2017, the County had intergovernmental receivables related to capital contributions of \$55,292 in the water fund.

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

At December 31, 2017, the County had intergovernmental receivables related to capital contributions of \$918 in the sewer fund.

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018

Assets	
Equity in Pooled Cash and Cash Equivalents	\$10,593,906
Cash and Cash Equivalents in Segregated Accounts	3,575,362
Property Taxes Receivable	218,568,171
Intergovernmental Receivable	8,099,316
Special Assessments Receivable	<u>16,626,866</u>
<i>Total Assets</i>	<u>257,463,621</u>
Liabilities	
Accounts Payable	890,327
Intergovernmental Payable	<u>16,564,526</u>
<i>Total Liabilities</i>	<u>17,454,853</u>
Deferred Inflows of Resources	
Property Taxes	<u>191,754,831</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$48,253,937</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018

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Additions	
Intergovernmental	\$24,624,232
Amounts Received as Fiscal Agent	7,494,230
Licenses, Permits and Fees for Other Governments	28,341,571
Fines and Forfeitures for Other Governments	6,676,553
Amounts Held for Employees	19,437,952
Property Tax Collections for Other Governments	207,744,760
Special Assessment Collections for Other Governments	6,070,483
Sheriff Sales Collections for Others	3,071,262
Miscellaneous	2,535,649
	<hr/>
<i>Total Additions</i>	<i>305,996,692</i>
	<hr/>
Deductions	
Distributions of State Funds to Other Governments	24,619,526
Licenses, Permits and Fees Distributions to Other Governments	28,326,832
Fines and Forfeitures Distributions to Other Governments	6,568,920
Property Tax Distributions to Other Governments	210,774,197
Special Assessment Distributions to Other Governments	1,537,370
Sheriff Sales Distributions to Others	3,071,262
Distributions on Behalf of Employees	19,437,952
Distributions as Fiscal Agent	7,734,129
Miscellaneous	2,071,620
	<hr/>
<i>Total Deductions</i>	<i>304,141,808</i>
	<hr/>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<i>1,854,884</i>
<i>Net Position Beginning of Year - Restated (See Note 23)</i>	<i>46,399,053</i>
	<hr/>
<i>Net Position End of Year</i>	<i>\$48,253,937</i>
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See accompanying notes to the basic financial statements

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018

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 custodial funds within Mahoning County's financial statements:

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 26 and 27.

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018

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

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

Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

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

Basis of Accounting

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

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 14 and 15)

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Cash and Cash Equivalents

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, investments were limited to STAR Ohio, a money market mutual fund, 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.

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.

The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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 City 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 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2018 amounted to \$1,438,221, which includes \$1,184,401 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, 2018, 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Capital Assets

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

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

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

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

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

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

Bond Premiums

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. The County Commissioners assigned fund balance to cover building regulations and to cover a gap between estimated revenues and appropriations in 2019’s budget.

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

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

Net Position

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

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

Operating Revenues and Expenses

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

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Contributions of Capital

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

Interfund Activity

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

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

Estimates

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

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information was not presented for the tax certificate administration and probate court security funds that did not have any budgetary activity in 2018. 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.

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For the Year Ended December 31, 2018

Deferred Charge on Refunding

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

Note 3 - Budgetary Basis of Accounting

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

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

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

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

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	Net Change in Fund Balances				
	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
GAAP Basis	\$2,438,165	\$476,548	(\$108,223)	\$1,195,529	\$531,707
Net Adjustment for Revenue Accruals	1,531,738	2,555,781	0	275,258	607,016
Beginning Fair Value					
Adjustment for Investments	(891,668)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	809,776	0	0	0	0
Advance In	617,626	0	0	0	0
Beginning Unrecorded Cash	406,570	1,614,237	0	0	0
Ending Unrecorded Cash	(915,634)	(3,548,355)	0	0	0
Non-Budgeted Activity	(303,872)	0	0	(232,045)	(378,284)
Perspective Difference:					
Certificate of Title Administration	(55,136)	0	0	0	0
Recorder Equipment	194,296	0	0	0	0
Revolving Loans	(10,789)	0	0	0	0
Community and Economic Development	(68,152)	0	0	0	0
Adult Protective Service	168	0	0	0	0
Foundation Grants	(70)	0	0	0	0
Net Adjustment for Expenditure Accruals	(385,677)	(70,353)	120,190	(470,389)	(313,044)
Advance Out	(544,570)	0	0	0	0
Encumbrances	(707,680)	(206,969)	(177,374)	0	(795,789)
Budget Basis	<u>\$2,115,091</u>	<u>\$820,889</u>	<u>(\$165,407)</u>	<u>\$768,353</u>	<u>(\$348,394)</u>

Note 4 – Accountability

The following funds had a deficit fund balance as of December 31, 2018:

Department of Human Services	\$307,839
Debt Service	5,048,996
Concealed Handgun License	55,918

The department of human services special revenue fund had a deficit fund balance caused by the recognition of expenditures on a modified accrual basis of accounting which were substantially greater than the expenditures recognized on a cash basis. The concealed handgun license special revenue fund had a deficit fund balance due to the recording of an interfund payable. 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.

Note 5 - Fund Balances

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

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Fund Balances	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board
<i>Nonspendable</i>				
Unclaimed monies	\$545,910	\$0	\$0	\$0
<i>Restricted for</i>				
Capital Projects	0	0	0	0
Public Safety	0	10,076,764	0	0
Public Works	0	0	0	0
Health Services	182	0	0	0
Human Services	0	0	0	11,940,945
General Government	2,209,665	0	0	0
<i>Total Restricted</i>	<u>2,209,847</u>	<u>10,076,764</u>	<u>0</u>	<u>11,940,945</u>
<i>Committed for</i>				
General Operations and Administration	447,096	0	0	0
Judicial Services	58,249	0	0	0
<i>Total Committed</i>	<u>505,345</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Assigned to</i>				
2019 Operations	375,018	0	0	0
Building Regulations	316,521	0	0	0
<i>Total Assigned</i>	<u>691,539</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned (Deficit)</i>	<u>15,578,611</u>	<u>0</u>	<u>(307,839)</u>	<u>0</u>
<i>Total Fund Balances (Deficit)</i>	<u>\$19,531,252</u>	<u>\$10,076,764</u>	<u>(\$307,839)</u>	<u>\$11,940,945</u>

Fund Balances	Developmental Disabilities Board	Debt Service	Buildings and Equipment	Other Governmental Funds	Total
<i>Nonspendable</i>					
Unclaimed monies	\$0	\$0	\$0	\$0	\$545,910
<i>Restricted for</i>					
Capital Projects	0	0	704,841	251,158	955,999
Public Safety	0	0	0	2,948,310	13,025,074
Public Works	0	0	0	6,699,317	6,699,317
Health Services	32,789,784	0	0	8,280,361	41,070,327
Human Services	0	0	0	550,052	12,490,997
General Government	0	0	0	14,114,400	16,324,065
<i>Total Restricted</i>	<u>32,789,784</u>	<u>0</u>	<u>704,841</u>	<u>32,843,598</u>	<u>90,565,779</u>
<i>Committed for</i>					
General Operations and Administration	0	0	0	0	447,096
Judicial Services	0	0	0	0	58,249
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>505,345</u>
<i>Assigned to</i>					
2019 Operations	0	0	0	0	375,018
Building Regulations	0	0	0	0	316,521
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>691,539</u>
<i>Unassigned (Deficit)</i>	<u>0</u>	<u>(5,048,996)</u>	<u>0</u>	<u>(55,918)</u>	<u>10,165,858</u>
<i>Total Fund Balances (Deficit)</i>	<u>\$32,789,784</u>	<u>(\$5,048,996)</u>	<u>\$704,841</u>	<u>\$32,787,680</u>	<u>\$102,474,431</u>

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Stabilization arrangement In addition to the above fund balance, the governing council adopted a resolution to establish and maintain a revenue stabilization reserve (“rainy day fund”) in the general fund that does not meet the criteria to be classified as restricted or committed. 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 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 by a unanimous vote of the current County Commissioners. The General Fund reserve balance was \$6,014,922 as of December 31, 2018.

Note 6 - Deposits and Investments

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

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

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

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

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2018, \$221,748 of the County's total bank balance of \$50,501,014 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in an uninsured and uncollateralized balance.

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

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

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

At December 31, 2018, the County's board of developmental disabilities special revenue fund had a balance of \$170,602 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.

Investments

Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$4,101,148	Average of 44.9 days	AAAm	N/A
Amortized Cost				
Commercial Paper	15,307,230	Less than one year	AA+	13.91 %
Fair Value - Level One Inputs				
Money Market Mutual Fund	100,362	Less than one year	AA+	N/A
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	5,207,321	Less than one year	AA+	4.73
Federal Home Loan Bank Bonds	9,155,102	Less than three years	AA+	8.32
Federal Home Loan Bank Bonds	2,690,342	Less than five years	AA+	2.45
Federal National Mortgage Association Bonds	7,904,219	Less than one year	AA+	7.18
Federal National Mortgage Association Bonds	18,366,176	Less than three years	AA+	16.69
Federal National Mortgage Association Bonds	1,012,663	Less than five years	AA+	0.92
Federal Home Loan Mortgage Corporation Bonds	7,383,154	Less than one year	AA+	6.71
Federal Home Loan Mortgage Corporation Bonds	14,025,644	Less than three years	AA+	12.75
Federal Home Loan Mortgage Corporation Bonds	2,484,320	Less than five years	AA+	2.26
Federal Farm Credit Bonds	4,954,900	Less than one year	AA+	4.50
Federal Farm Credit Bonds	8,280,094	Less than three years	AA+	7.53
Federal Farm Credit Bonds	1,398,483	Less than five years	AA+	1.27
United States Treasury Notes	7,661,538	Less than five years	AA+	6.96
Total Fair Value - Level Two Inputs	90,523,956			
Total Investments	\$110,032,696			

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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2018. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments are measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

Note 7 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$14.30 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2018 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,965,515,520
Other Real Estate	941,363,930
Tangible Personal Property	
Public Utility	279,431,540
Total	<u><u>\$4,186,310,990</u></u>

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The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In governmental and internal service funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 - Permissive Sales and Use Tax

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

The sales tax generates approximately \$42 million in revenues each year. Sales tax revenues from one ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures. Sales tax revenues from one ½ percent and the ¼ percent sales taxes are credited to the County's criminal and administrative justice fund and provide financing for current operating expenditures. January through October a portion of the sales tax revenues are credited to the general obligation bond retirement fund to make the sales tax debt payments when they come due.

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

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

Note 9 - Receivables

Receivables at December 31, 2018, 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 \$8,555 in the debt service fund, \$457,807 in the 911 operations special revenue fund, \$16,972 in the water enterprise fund and \$300,082 in the sewer enterprise fund. At December 31, 2018 the amount of delinquent special assessments was \$261,727.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Funds</i>	
General Fund	
Local Government	\$1,373,383
Casino Revenues	699,108
Homestead and Rollback	350,179
Ohio Public Defender	197,356
Special Elections	8,490
Juvenile Justice Center	2,572
<i>Total General Fund</i>	2,631,088
Special Revenue Funds	
<i>Major</i>	
Criminal and Administrative Justice	488,333
Children Services Board	223,734
Developmental Disabilities Board	1,530,386
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	5,358,094
Board of Mental Health	253,888
911 Operations	32,124
Grants	5,956,105
Area Agency on Aging	80,985
Sheriff's Policing Revenue	3,296
<i>Total Special Revenue Funds</i>	13,926,945
Major Debt Service Fund	
Debt Service	156,215
NonMajor Capital Projects Fund	
Roads and Bridges	133,276
<i>Total Governmental Funds</i>	\$16,847,524

At December 31, 2018 the County had an intergovernmental receivable of \$15,232 and \$2,690,752 in the water and sewer enterprise funds, respectively, for charges to various cities and debt as well as \$38,340 in the internal service funds for homestead and rollback on tax distributions specific to the self-hospitalization fund.

Payments in Lieu of Taxes

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

Mahoning County, Ohio
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For the Year Ended December 31, 2018

Note 10 - Contingent Liabilities

Grants

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

Litigation

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

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,027,795	\$270,410	\$0	\$1,298,205
Construction in progress	13,794,996	4,361,542	(2,702,174)	15,454,364
Total capital assets not being depreciated	14,822,791	4,631,952	(2,702,174)	16,752,569
Capital assets being depreciated				
Buildings, structures and improvements	97,702,483	1,971,465	0	99,673,948
Furniture, fixtures and equipment	20,875,041	1,090,259	(337,684)	21,627,616
Vehicles	11,256,998	1,312,090	(736,558)	11,832,530
Infrastructure	144,067,260	888,374	(87,846)	144,867,788
Total capital assets being depreciated	273,901,782	5,262,188	(1,162,088)	278,001,882
Accumulated depreciation				
Buildings, structures and improvements	(47,235,229)	(3,352,062)	0	(50,587,291)
Furniture, fixtures and equipment	(17,356,276)	(1,169,001)	327,142	(18,198,135)
Vehicles	(8,756,142)	(879,290)	695,087	(8,940,345)
Infrastructure	(67,767,278)	(4,595,882)	1,464	(72,361,696)
Total accumulated depreciation	(141,114,925)	(9,996,235) *	1,023,693	(150,087,467)
Capital assets being depreciated, net	132,786,857	(4,734,047)	(138,395)	127,914,415
Governmental activities capital assets, net	\$147,609,648	(\$102,095)	(\$2,840,569)	\$144,666,984

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* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,484,127
Judicial	576,362
Public Safety	1,758,725
Public Works	5,049,007
Health	653,048
Human Services	474,966
Total	<u><u>\$9,996,235</u></u>

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Business type activities:				
Capital assets not being depreciated				
Land	\$819,498	\$0	\$0	\$819,498
Construction in progress	10,831,016	5,709,446	(65,843)	16,474,619
Total capital assets not being depreciated	<u>11,650,514</u>	<u>5,709,446</u>	<u>(65,843)</u>	<u>17,294,117</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,483,102	24,050	0	15,507,152
Utility plant in service	55,118,933	0	0	55,118,933
Infrastructure	121,579,642	1,169,733	0	122,749,375
Furniture, fixtures and equipment	1,312,057	117,691	(19,752)	1,409,996
Vehicles	2,116,213	270,496	(320,894)	2,065,815
Total capital assets being depreciated	<u>195,609,947</u>	<u>1,581,970</u>	<u>(340,646)</u>	<u>196,851,271</u>
Accumulated depreciation				
Buildings, structures and improvements	(10,707,654)	(384,630)	0	(11,092,284)
Utility plant in service	(35,751,782)	(1,018,680)	0	(36,770,462)
Infrastructure	(66,910,595)	(2,490,089)	0	(69,400,684)
Furniture, fixtures and equipment	(938,383)	(80,046)	19,752	(998,677)
Vehicles	(1,504,759)	(102,974)	279,082	(1,328,651)
Total accumulated depreciation	<u>(115,813,173)</u>	<u>(4,076,419) *</u>	<u>298,834</u>	<u>(119,590,758)</u>
Capital assets being depreciated, net	<u>79,796,774</u>	<u>(2,494,449)</u>	<u>(41,812)</u>	<u>77,260,513</u>
Business type activities capital assets, net	<u>\$91,447,288</u>	<u>\$3,214,997</u>	<u>(\$107,655)</u>	<u>\$94,554,630</u>

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

Water	\$407,442
Sewer	3,668,977
Total	<u><u>\$4,076,419</u></u>

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For the Year Ended December 31, 2018

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 2018, 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	568,115,248
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	2,500,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$160,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$2,359,920 have been accrued as a liability based on a review of the January through March 2019 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 2017 and 2018 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2017	\$2,433,307	\$19,982,022	\$20,452,240	\$1,963,089
2018	1,963,089	22,776,613	22,379,782	2,359,920

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2018 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 2018. The intergovernmental payable includes actual claim costs of \$365,626. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,290,825 have been accrued as a liability at December 31, 2018, 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, 2018, 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

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claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2017 and 2018 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2017	\$1,959,698	\$309,957	\$702,516	(\$80)	\$1,567,059
2018	1,567,059	57,974	355,849	21,641	1,290,825

Note 13 – Shared Risk Pool

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2018 was \$776,332.

Note 14 - Defined Benefit Pension Plans

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

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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 traditional plan 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 compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. 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.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-

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year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	State and Local	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2018 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
 Total Employer	 14.0 %	 18.1 %
 Employee	 10.0 %	 13.0 %

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

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

For 2018, The County's contractually required contribution was \$9,909,325 for the traditional plan, \$190,916 for the combined plan and \$149,138 for the member-directed plan. Of these amounts, \$1,093,996 is reported as an intergovernmental payable for the traditional plan, \$26,316 for the combined plan, and \$20,602 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

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The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. 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 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 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate 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 service. 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. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$95,321 for 2018. Of this amount \$5,139 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion

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of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.53276000%	0.35898505%	0.00580443%	
Prior Measurement Date	<u>0.54060890%</u>	<u>0.38178410%</u>	<u>0.00552237%</u>	
Change in Proportionate Share	<u>-0.00784890%</u>	<u>-0.02279905%</u>	<u>0.00028206%</u>	
Proportionate Share of the:				
Net Pension Liability	\$83,579,714	\$0	\$1,276,264	\$84,855,978
Net Pension Asset	0	488,696	0	488,696
Pension Expense	17,418,561	(319,770)	46,593	17,145,384

2018 pension expense for the member-directed defined contribution plan was \$149,138.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$85,355	\$0	\$29,460	\$114,815
Changes of assumptions	9,988,336	42,705	226,178	10,257,219
Changes in proportion and differences between County contributions and proportionate share of contributions	40,347	11,059	40,038	91,444
County contributions subsequent to the measurement date	<u>9,909,325</u>	<u>190,916</u>	<u>54,026</u>	<u>10,154,267</u>
Total Deferred Outflows of Resources	<u>\$20,023,363</u>	<u>\$244,680</u>	<u>\$349,702</u>	<u>\$20,617,745</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,647,093	\$145,586	\$8,335	\$1,801,014
Net difference between projected and actual earnings on pension plan investments	17,943,463	77,104	77,391	18,097,958
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,186,387</u>	<u>0</u>	<u>190,038</u>	<u>1,376,425</u>
Total Deferred Inflows of Resources	<u>\$20,776,943</u>	<u>\$222,690</u>	<u>\$275,764</u>	<u>\$21,275,397</u>

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\$10,154,267 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2019	\$6,770,575	(\$23,182)	\$33,453	\$6,780,846
2020	(2,158,896)	(25,292)	17,001	(2,167,187)
2021	(7,901,351)	(42,566)	(23,995)	(7,967,912)
2022	(7,373,233)	(40,742)	(6,547)	(7,420,522)
2023	0	(13,671)	0	(13,671)
Thereafter	0	(23,473)	0	(23,473)
Total	(\$10,662,905)	(\$168,926)	\$19,912	(\$10,811,919)

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, 2017, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

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 2017 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 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	<u>100.00 %</u>	<u>5.66 %</u>

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

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Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$148,416,281	\$83,579,714	\$29,525,559
OPERS Combined Plan	(265,649)	(488,696)	(642,583)

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below:

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

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

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent 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, 2018. 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, 2018. 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, 2018.

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

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,863,815	\$1,276,264	\$778,981

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Note 15 - Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, 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 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 2018 was 4.0 percent.

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$59,655 for 2018. Of this amount, \$8,241 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly 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, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability			
Current Measurement Date	0.51499500%	0.00580443%	
Proportion of the Net OPEB Liability			
Prior Measurement Date	0.52181600%	0.00552237%	
Change in Proportionate Share	-0.00682100%	0.00028206%	
Proportionate Share of the Net:			
OPEB Liability	\$55,924,664	\$0	\$55,924,664
OPEB Asset	0	93,272	93,272
OPEB Expense	4,471,958	(186,501)	4,285,457

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At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$43,565	\$10,894	\$54,459
Changes of assumptions	4,071,908	0	4,071,908
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	10,052	10,052
County contributions subsequent to the measurement date	59,655	0	59,655
Total Deferred Outflows of Resources	\$4,175,128	\$20,946	\$4,196,074
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$5,434	\$5,434
Changes of assumptions	0	127,090	\$127,090
Net difference between projected and actual earnings on OPEB plan investments	4,166,014	10,656	4,176,670
Changes in proportionate share and difference between County contributions and proportionate share of contributions	466,100	0	466,100
Total Deferred Inflows of Resources	\$4,632,114	\$143,180	\$4,775,294

\$59,655 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2019	\$703,272	(\$22,009)	\$681,263
2020	703,272	(22,009)	681,263
2021	(881,680)	(22,009)	(903,689)
2022	(1,041,505)	(19,589)	(1,061,094)
2023	0	(18,742)	(18,742)
Thereafter	0	(17,876)	(17,876)
Total	(\$516,641)	(\$122,234)	(\$638,875)

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Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to

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be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$74,298,329	\$55,924,664	\$41,060,551

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Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$53,507,981	\$55,924,664	\$58,421,033

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 initial, 4 percent ultimate

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

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

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disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the Prior Measurement Date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

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

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$79,942)	(\$93,272)	(\$104,474)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$103,841)	(\$93,272)	(\$82,537)

Mahoning County, Ohio
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For the Year Ended December 31, 2018

Note 16 - Compensated Absences

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

Note 17 – Notes Payable

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

	Outstanding 12/31/2017	Issued	Retired	Outstanding 12/31/2018
Governmental Activities				
Various Purpose Bond Anticipation Notes - 2018	\$0	\$4,030,000	\$0	\$4,030,000
Premium on Bond Anticipation Notes - 2018	0	41,388	(10,347)	31,041
Various Purpose Bond Anticipation Notes - 2017	3,075,000	0	(3,075,000)	0
Premium on Bond Anticipation Notes - 2017	21,610	0	(21,610)	0
Sales Tax Anticipation Notes	6,135,000	0	(1,295,000)	4,840,000
Premium on Sales Tax Anticipation Notes	192,964	0	(29,404)	163,560
Sales Tax Anticipation Refunding Notes	5,460,000	0	(280,000)	5,180,000
Premium on Sales Tax Anticipation Refunding Notes	300,444	0	(16,926)	283,518
Total Governmental Activities	\$15,185,018	\$4,071,388	(\$4,728,287)	\$14,528,119
Business Type Activities				
General Obligation Notes				
Sewer Fund				
South Milton Water Project - 2018	\$0	\$505,000	\$0	\$505,000
Premium on South Milton Water Project	0	5,186	(1,297)	3,889
Waste Water Treatment Plant - 2018	0	2,365,000	0	2,365,000
Premium on Waste Water Treatment Plant	0	24,289	(6,072)	18,217
South Milton Water Project - 2017	525,000	0	(525,000)	0
Premium on South Milton Water Project	3,689	0	(3,689)	0
Waste Water Treatment Plant - 2017	2,480,000	0	(2,480,000)	0
Premium on Waste Water Treatment Plant	608	0	(608)	0
Total Sewer Fund	3,009,297	2,899,475	(3,016,666)	2,892,106
Water Fund				
Canfield Water Tower - 2017	1,900,000	0	(1,900,000)	0
South Milton Water Project - 2018	0	345,000	0	345,000
Premium on South Milton Water Project	0	3,543	(886)	2,657
South Milton Water Project - 2017	360,000	0	(360,000)	0
Premium on South Milton Water Project	2,530	0	(2,530)	0
Total Water Fund	2,262,530	348,543	(2,263,416)	347,657
Total Business Type Activities	\$5,271,827	\$3,248,018	(\$5,280,082)	\$3,239,763

During 2018, the County issued \$4,030,000 in bond anticipation notes for governmental activities for the oakhill building, the dog shelter, data processing, boilers and record management. The notes were issued with an interest rate of 3.0 percent and will mature September 19, 2019. As of December 31, 2018, \$3,266,007 of the proceeds have been spent.

Mahoning County, Ohio
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During 2018, the County issued \$505,000 and \$2,365,000 in bond anticipation notes for the sewer enterprise fund for the South Milton Water Project and the Waste Water Treatment Plant, respectively. The notes were issued with an interest rate of 3.0 percent and will mature September 19, 2019. As of December 31, 2018, \$509,182 of the proceeds have been spent.

During 2018, the County issued \$345,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 3.0 percent and will mature September 19, 2019. As of December 31, 2018 all proceeds have been spent.

In prior years, the County issued sales tax anticipation notes in the bond retirement debt service fund for the purpose of paying current principal and interest payments during the year. The County issued sales tax anticipation notes in the motor vehicle gas tax fund and buildings and equipment fund for various construction and capital asset purchases. The County also issued sales tax anticipation refunding notes in 2016 to refund a large portion of the 2010B general obligation bonds that were originally issued for the purpose of street and bridge/culvert construction and the purchase of a Hazmat vehicle. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$1,575,000 in sales tax anticipation notes during 2018. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
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	480,000	180,098	660,098
2024-2028	2,394,000	673,749	3,067,749
2029-2033	1,945,000	285,762	2,230,762
2034-2035	746,000	33,720	779,720
Total	\$10,020,000	\$2,143,143	\$12,163,143

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 2018, 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 2018, MASCO reported \$541,180 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 habilitation services provided directly to MASCO clients by Mahoning County amounted to \$2,178,517 during 2018.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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
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

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 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
Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	2035
Water System Improvement Refunding - 2017	2.00 - 4.00	985,000	2033
Canfield Water Tower Economic Development Bonds - 2018	4.81	2,020,000	2033

Special Assessment Bonds:

Canfield Sewer Extension Refunding - 2017	1.80 - 3.15	50,000	2027
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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	340,446	2018
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022

Mahoning County, Ohio
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>OPWC Loans:</i>			
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
Poland Woods Interceptor Phase II - 2018	0.00	319,591	n/a
Meander WWTP Pumps Replacement - 2018	0.00	410,000	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 12/31/17	Additions	Reductions	Outstanding 12/31/18	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose Refunding - 2017	\$5,375,000	\$0	(\$10,000)	\$5,365,000	\$520,000
Premium on Various Purpose Refunding - 2017	478,973	0	(26,984)	451,989	0
Total Various Purpose Refunding - 2017	5,853,973	0	(36,984)	5,816,989	520,000
Various Purpose - 2017	1,075,000	0	(90,000)	985,000	95,000
Premium on Various Purpose - 2017	105,274	0	(10,798)	94,476	0
Total Various Purpose - 2017	1,180,274	0	(100,798)	1,079,476	95,000
Various Purpose Taxable Refunding - 2017	525,000	0	(45,000)	480,000	50,000
Various Purpose Refunding - 2016	6,020,000	0	(470,000)	5,550,000	485,000
Various Purpose - 2016	3,055,000	0	(175,000)	2,880,000	175,000
Premium on Various Purpose - 2016	196,670	0	(7,638)	189,032	0
Total Various Purpose - 2016	3,251,670	0	(182,638)	3,069,032	175,000
Various Purpose - 2014	3,950,000	0	(430,000)	3,520,000	440,000
Premium on Various Purpose - 2014	102,193	0	(6,101)	96,092	0
Total Various Purpose - 2014	4,052,193	0	(436,101)	3,616,092	440,000
Various Purpose Refunding - 2013	2,964,999	0	(464,999)	2,500,000	475,000
Premium on Various Purpose Refunding - 2013	42,094	0	(7,216)	34,878	0
Total Various Purpose - 2013	3,007,093	0	(472,215)	2,534,878	475,000
Various Purpose - 2011	380,000	0	(380,000)	0	0
Premium on Various Purpose - 2011	5,353	0	(5,353)	0	0
Total Various Purpose - 2011	\$385,353	\$0	(\$385,353)	\$0	\$0

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Outstanding 12/31/17	Additions	Reductions	Outstanding 12/31/18	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds					
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	\$740,000	\$0	(\$235,000)	\$505,000	\$245,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Total Various Purpose - 2010	5,500,000	0	(235,000)	5,265,000	245,000
Various Purpose - 2009	1,450,000	0	(220,000)	1,230,000	230,000
Various Purpose - 2008	140,000	0	(140,000)	0	0
Internal Service Fund - 2016 Refunding	3,385,000	0	(50,000)	3,335,000	225,000
Internal Service Fund - 2011					
Internal Service Bond	165,000	0	(165,000)	0	0
Internal Service Premium	2,686	0	(2,686)	0	0
Total Internal Service Fund - 2011	167,686	0	(167,686)	0	0
<i>Total General Obligation Bonds</i>	34,918,242	0	(2,941,775)	31,976,467	2,940,000
OPWC Loan					
Bailey Road Rehab - 2009	48,506	0	(48,506)	0	0
Mill and Fill - 2011	105,066	0	(26,267)	78,799	26,266
Division Street Bridge Replacement - 2015	328,324	0	(17,747)	310,577	17,747
Road and Bridge Upgrade Phase II - 2015	1,108,520	0	(79,180)	1,029,340	79,180
Total OPWC Loans	1,590,416	0	(171,700)	1,418,716	123,193
Other Long-Term Obligations					
Net Pension Liability					
OPERS	113,717,387	0	(36,296,178)	77,421,209	0
STRS	1,311,851	0	(35,587)	1,276,264	0
<i>Total Net Pension Liability</i>	115,029,238	0	(36,331,765)	78,697,473	0
Net OPEB Liability					
OPERS	48,821,648	2,982,251	0	51,803,899	0
STRS	215,463	0	(215,463)	0	0
<i>Total Net OPEB Liability</i>	49,037,111	2,982,251	(215,463)	51,803,899	0
Claims Payable	1,211,210	45,438	(331,449)	925,199	618,565
Compensated Absences	10,049,620	3,374,651	(3,057,821)	10,366,450	3,989,776
<i>Total Other Long-Term Obligations</i>	175,327,179	6,402,340	(39,936,498)	141,793,021	4,608,341
<i>Total Governmental Activities</i>	\$211,835,837	\$6,402,340	(\$43,049,973)	\$175,188,204	\$7,671,534

Mahoning County, Ohio
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For the Year Ended December 31, 2018

	Outstanding 12/31/17	Additions	Reductions	Outstanding 12/31/18	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Water Bonds - 2008	\$2,945,400	\$0	(\$45,600)	\$2,899,800	\$47,500
Various Sewer Bonds - 2008	4,032,700	0	(62,700)	3,970,000	65,200
Various Sewer Bonds - 2009	2,267,500	0	(35,000)	2,232,500	36,600
Various Sewer Refunding Bonds - 2017 Serial	6,270,000	0	(1,020,000)	5,250,000	335,000
Various Sewer Refunding Bonds - 2017 Term	2,185,000	0	0	2,185,000	0
Premium on Various Sewer Refunding Bonds - 2017	401,126	0	(22,285)	378,841	0
Various Sewer Bonds - 2017 Serial	5,705,000	0	(15,000)	5,690,000	15,000
Various Sewer Bonds - 2017 Term	5,255,000	0	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	444,325	0	(24,685)	419,640	0
Boardman Wastewater USDA Bonds - 2017	331,422	2,382,068	0	2,713,490	0
<i>Total Revenue Bonds</i>	<u>29,837,473</u>	<u>2,382,068</u>	<u>(1,225,270)</u>	<u>30,994,271</u>	<u>499,300</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 2008	40,000	0	(40,000)	0	0
Bailey Road Water Refunding - 2016	100,000	0	(5,000)	95,000	5,000
Premium on Bailey Road Water Refunding - 2016	5,502	0	(310)	5,192	0
Water System Improvement Refunding - 2017	985,000	0	0	985,000	40,000
Premium on Water System Refunding - 2017	93,345	0	(5,259)	88,086	0
Canfield Water Tower Economic Development - 2018	0	2,020,000	0	2,020,000	85,000
<i>Total General Obligation Bonds</i>	<u>1,223,847</u>	<u>2,020,000</u>	<u>(50,569)</u>	<u>3,193,278</u>	<u>130,000</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension Refunding - 2017	50,000	0	(5,000)	45,000	5,000
OWDA Loans					
Water					
Petersburg Waterline Extension	134,068	0	(10,726)	123,342	10,725
Sewer Fund					
North Lima Sewer	551,966	0	(182,650)	369,316	183,985
Campbell Wastewater Treatment Plant	10,451	0	(10,451)	0	0
Campbell Wastewater Treatment Plant	18,944	0	(7,318)	11,626	7,661
Diehl Lake	180,275	0	(37,571)	142,704	38,951
<i>Total OWDA Loans</i>	<u>\$895,704</u>	<u>\$0</u>	<u>(\$248,716)</u>	<u>\$646,988</u>	<u>\$241,322</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2018

Business Type Activities (continued)	Outstanding 12/31/17	Additions	Reductions	Outstanding 12/31/18	Amounts Due in One Year
OPWC Loans					
Sewer Fund					
Palmyra Wastewater Treatment Plant Elimination	\$61,220	\$0	(\$10,203)	\$51,017	\$10,203
Facility Power Correction and Security Rehab	122,530	0	(10,211)	112,319	10,211
US 224 and SR 45 Sanitary Sewer	319,040	0	(29,004)	290,036	29,004
SR 46 Niles	42,657	0	(3,047)	39,610	3,047
Riblett Road	369,207	0	(24,614)	344,593	24,614
Meander Wastewater Grit Removal	746,996	0	(59,759)	687,237	59,760
Poland Interceptor	274,877	0	(22,906)	251,971	22,906
Lipkey Road Sanitary Sewer	261,941	0	(14,968)	246,973	14,968
New Middletown Sanitary Sewer & Pump Station	564,688	2,683	0	567,371	0
New Middletown Waste Water Treatment Plant Grit Removal System	429,000	0	(26,000)	403,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	730,112	0	0	730,112	0
Poland Woods Interceptor Phase II	0	172,720	0	172,720	0
Meander WWTP Pumps Replacement	0	337,271	0	337,271	0
Water Fund					
Jackson Milton Water Meter Rehab	124,071	0	(10,340)	113,731	10,339
Craig Beach Rehab	167,969	0	(13,998)	153,971	13,997
Mahoning Avenue Waterline Replacement	93,675	0	(3,345)	90,330	3,346
Total OPWC Loans	4,307,983	512,674	(228,395)	4,592,262	228,395
Net Pension Liability OPERS:					
Sewer	9,045,701	0	(2,887,196)	6,158,505	0
Net OPEB Liability OPERS:					
Sewer	3,883,540	237,225	0	4,120,765	0
Compensated Absences	1,126,162	303,837	(285,746)	1,144,253	545,182
Total Business Type Activities	\$50,370,410	\$5,455,804	(\$4,930,892)	\$50,895,322	\$1,649,199

During 2018, the County issued \$2,020,000 in economic development bonds with an interest rate of 4.81 percent. The bonds were issued for a fifteen year period with a final maturity during 2033. The proceeds were used for the Canfield Water Tower project to construct a 500,000 gallon steel storage tank and related waterlines. The water system upgrades were necessary for the health, safety and welfare of the residents, businesses and institutional users nearby in a section of Canfield Township. As of December 31, 2018, proceeds of \$106,518 remained unspent. The bonds will be repaid from the water enterprise fund.

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

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

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

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

During 2017, the County issued \$8,455,000 in sewer system revenue refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for an eighteen year period with a final maturity during 2035. The proceeds were used to advance refund \$8,350,000 of outstanding 2010 various sewer bonds, which had interest rates ranging from 2.00 to 4.375 percent. As of December 31, 2018, proceeds of \$6,184,004 remained unspent. The bonds will be repaid from the sewer enterprise fund.

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

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

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

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

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

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

In 2017, the County was approved for a \$3,338,000 USDA loan for the Boardman wastewater treatment plant improvements project. As of December 31, 2018, the County has received proceeds of \$2,713,490. 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. The bonds will be repaid from the bond retirement debt service fund.

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

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

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

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

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

Mahoning County, Ohio
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For the Year Ended December 31, 2018

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 were fully repaid from the debt service and motor vehicle gas tax funds during 2018.

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 were fully repaid from the self-funded hospitalization internal service fund during 2018.

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	<u>\$550,000</u>	<u>\$935,000</u>	<u>\$1,970,000</u>	<u>\$1,305,000</u>
<i>Stated Maturity</i>	<u>12/1/2022</u>	<u>12/1/2025</u>	<u>12/1/2030</u>	<u>12/1/2035</u>

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

During 2008, the County issued \$5,860,000 in general obligation bonds for various road and building improvements. A portion of these bonds was refunded during 2017. The general obligation bonds were fully repaid from the bond retirement debt service and motor vehicle gas tax funds during 2018.

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 were fully repaid from the water fund during 2018.

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 58 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$40,288,765. Principal and interest paid for the current year and total net revenues were \$2,517,164 and \$4,352,473 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 and net OPEB liabilities. However, employer pension contributions are made from the following funds: the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, county courts, concealed handgun license, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund. For additional information related to the net pension liability and net OPEB liability see Notes 14 and 15.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Outstanding 12/31/2018
New Middletown Sanitary Sewer and Pump Station	\$567,371
Campbell Wastewater Treatment Plant Bypass	730,112
Poland Woods Interceptor Phase II	172,720
Meander WWTP Pumps Replacement	337,271
Totals	\$1,807,474

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, 2018 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		OPWC Loans
	Principal	Interest	Principal
2019	\$2,695,000	\$749,733	\$123,193
2020	2,660,000	695,002	123,195
2021	2,735,000	630,076	123,194
2022	2,700,000	559,676	96,928
2023	2,745,000	486,325	96,927
2024 - 2028	8,285,000	1,468,181	484,636
2029 - 2033	3,150,000	395,189	326,275
2035 - 2038	550,000	101,500	44,368
2039 - 2041	325,000	19,650	0
Total	\$25,845,000	\$5,105,332	\$1,418,716

Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2018	\$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	295,000	265,592	(119,517)	441,075
2024 - 2028	1,750,000	1,056,345	(475,355)	2,330,990
2029 - 2033	1,595,000	476,368	(214,364)	1,857,004
2034 - 2036	570,000	58,387	(26,275)	602,112
Total	\$5,265,000	\$3,050,017	(\$1,372,508)	\$6,942,509

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$499,300	\$1,078,368	\$130,000	\$142,101	\$5,000	\$795
2020	516,200	1,061,291	160,000	126,038	5,000	795
2021	517,800	1,043,609	170,000	116,077	5,000	885
2022	540,100	1,025,784	160,000	105,877	5,000	538
2023	1,062,500	1,003,487	180,000	95,436	5,000	1,007
2024 - 2028	6,012,200	4,331,330	1,071,000	371,607	20,000	3,542
2029 - 2033	7,576,100	3,000,559	1,215,000	162,089	0	0
2034 - 2038	6,298,600	1,465,215	14,000	630	0	0
2039 - 2043	1,934,200	819,653	0	0	0	0
2044 - 2048	2,400,800	353,203	0	0	0	0
2049	124,500	5,192	0	0	0	0
Total	\$27,482,300	\$15,187,691	\$3,100,000	\$1,119,855	\$45,000	\$7,562

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2019	\$241,322	\$6,645	\$228,395
2020	240,403	3,886	228,396
2021	52,591	1,590	228,397
2022	32,231	322	228,396
2023	10,726	0	228,394
2024 - 2028	53,627	0	1,090,960
2029 - 2033	16,088	0	476,251
2034 - 2038	0	0	52,180
2039 - 2043	0	0	16,728
2044 - 2045	0	0	6,691
Total	\$646,988	\$12,443	\$2,784,788

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, 2018, are an overall debt margin of \$80,550,210.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018, 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 \$173 million at December 31, 2018. 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, 2018, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
AP O'Horo Company	\$3,867,373	\$2,805,485	\$1,061,888
Aecom Technical Services	159,926	129,195	30,731
Boak & Sons Inc.	550,797	368,525	182,272
Chagrin Valley Paving	316,767	268,741	48,026
CT Consultants Inc.	343,685	306,158	37,527
DLZ Ohio Inc.	22,726	9,430	13,296
Foust Construction	53,312	27,234	26,078
Gateway's to Better Living	15,000	4,680	10,320
Glaus, Pyle, Schomer, Burns	815,324	698,832	116,492
Graphic Equipment	181,369	163,232	18,137
Herbert, Rowland and Grubic	67,500	56,330	11,170
Jack Gibson Construction	1,195,300	87,062	1,108,238
Joseph Painting Contractors	22,430	3,150	19,280
Joseph Sylvester Construction	86,943	7,815	79,128
Maguire Iron	1,531,000	1,142,445	388,555
MS Consultants	662,666	616,493	46,173
Olavsky-Jaminet Architects	139,104	44,911	94,193
Patella's	29,824	15,677	14,147
Rudzik Excavating	126,450	72,686	53,764
The Murphy Contracting Company	3,600,581	3,546,177	54,404
Thomas Fok and Associates	313,580	90,865	222,715
USR Corporation	269,328	249,806	19,522
X-Press Underground	486,417	370,946	115,471
Youngstown Central Area	225,000	152,659	72,341
Total	\$15,082,402	\$11,238,534	\$3,843,868

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

Remaining commitment amounts were encumbered at year end.

Mahoning County, Ohio
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For the Year Ended December 31, 2018

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$707,680	Mahoning County Sewer	\$6,585,863
Criminal and Administrative Justice	206,969	Mahoning County Water	14,507
Department of Human Services	177,374	<i>Total Enterprise Funds</i>	<u>\$6,600,370</u>
Developmental Disabilities	795,789		
Buildings and Equipment	1,062,313	Internal Service Funds	<u>\$128,576</u>
Other Governmental Funds	<u>2,035,437</u>		
<i>Total Governmental Funds</i>	<u>\$4,985,562</u>		

Note 21 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2018, consisted of advances from the general fund to the grants and concealed handgun license special revenue funds and the buildings and equipment fund in the amounts of \$367,970, \$43,433 and \$215,510, respectively. All balances are expected to be paid within one year.

Interfund Transfers

Interfund transfers for the year ended December 31, 2018, consisted of the following:

Transfers To	Transfers From		
	General	Criminal and Administrative Justice	Department of Human Services
General	\$0	\$0	\$0
Department of Human Services	854,386	0	0
Debt Service	0	0	0
Buildings and Equipment	8,007	0	0
Other Governmental Funds	531,885	134,982	612,119
Water	0	0	0
Totals	<u>\$1,394,278</u>	<u>\$134,982</u>	<u>\$612,119</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Transfers To	Transfers From			Totals
	Buildings and Equipment	Other Governmental Funds	Sewer	
General	\$0	\$50,268	\$0	\$50,268
Department of Human Services	0	0	0	854,386
Debt Service	333,332	0	0	333,332
Buildings and Equipment	0	89,097	0	97,104
Other Governmental Funds	0	1,454,370	212,000	2,945,356
Water	0	0	500,000	500,000
Totals	\$333,332	\$1,593,735	\$712,000	\$4,780,446

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 buildings and equipment capital projects fund made transfers to the debt service fund for debt service payments. 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 and 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 \$1,061,342 to the Western Reserve Port Authority in 2018. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

Mahoning and Columbiana Training Association, Inc.

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

Mahoning County, Ohio
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For the Year Ended December 31, 2018

Mahoning County Family and Children First Council

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

EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$74,075 in 2018. 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 2018, \$400,331 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, 2018

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 \$724,000 in 2018. 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 and Restatement of Net Position and Fund Balances

Change in Accounting Principles

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental or proprietary funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Restatement of Fund Balances and Net Position

The implementation of GASB 84 had the following effect on fund balance as reported December 31, 2017:

	General	Criminal and Administrative Justice	Department of Human Services	Children Services Board	Developmental Disabilities Board
Fund Balance (Deficit), December 31, 2017	\$16,915,287	\$9,600,216	(\$199,616)	\$10,470,158	\$31,767,938
GASB Statement No. 84	177,800	0	0	275,258	490,139
Restated Fund Balance (Deficit), December 31, 2017	<u>\$17,093,087</u>	<u>\$9,600,216</u>	<u>(\$199,616)</u>	<u>\$10,745,416</u>	<u>\$32,258,077</u>

	Debt Service	Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
Fund Balance (Deficit), December 31, 2017	(\$6,086,923)	\$1,004,409	\$32,419,701	\$95,891,170
GASB Statement No. 84	80,995	17,391	299,684	1,341,267
Restated Fund Balance (Deficit), December 31, 2017	<u>(\$6,005,928)</u>	<u>\$1,021,800</u>	<u>\$32,719,385</u>	<u>\$97,232,437</u>

The implementation of the GASB 84 and GASB 75 pronouncements had the following effect on net position as reported December 31, 2017:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2017	\$157,156,632	\$78,818,378
Adjustments:		
GASB Statement No. 84	1,341,267	6,870
GASB Statement No. 75:		
Net OPEB Liability	(49,037,111)	(3,883,540)
Deferred Outflow - Payments Subsequent to Measurement Date	681,621	54,220
Restated Net Position December 31, 2017	<u>\$110,142,409</u>	<u>\$74,995,928</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Water	Sewer	Total Enterprise Funds	Internal Service
Net Position December 31, 2017	\$7,326,041	\$71,068,224	\$78,394,265	\$4,794,593
Adjustments:				
GASB Statement No. 84	62	6,808	6,870	0
GASB Statement No. 75:				
Net OPEB Liability	0	(3,883,540)	(3,883,540)	0
Deferred Outflow - Payments Subsequent to Measurement Date	0	54,220	54,220	0
Restated Net Position December 31, 2017	<u>\$7,326,103</u>	<u>\$67,245,712</u>	74,571,815	<u>\$4,794,593</u>
		Internal Activity	424,113	
		Restated Net Position December 31, 2017	<u>\$74,995,928</u>	

For the implementation of GASB 75, other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$46,399,053. Also related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds, at December 31, 2017, agency funds reported assets and liabilities of \$226,530,279.

Note 24 – Tax Abatement Disclosures

For 2018, the County’s property taxes were reduced by \$327,394 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2018 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Village of Sebring	\$19,706
City of Struthers	543
Coitsville Township	1,221
Austintown Township	9,430
Jackson Township	76,455
City of Youngstown	204,703
<i>Enterprise Zone Agreements:</i>	
City of Youngstown	15,336

Note 25 – Subsequent Events

On May 7, 2019, voters renewed a 0.75 percent sales tax levy for justice services. The renewal is for a 5 year period commencing in April 2020. The justice services sales tax levy generates approximately \$25 million annually.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

On May 20, 2019, the Commissioners approved entering into a sublease-purchase arrangement with the Ohio Secretary of State for the purpose of acquiring and implementing voting machines and equipment. The Secretary of State will make payment under the contract to the vendor in the amount of \$2,213,097 and Mahoning County will pay that portion of the cost of the equipment and training not financed through the SoS Financing Program in the amount of \$13,175.

Note 26 – Mahoning Adult Services Company, Inc. (MASCO)

Summary of Significant Accounting Policies

Nature of Activities

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

Program Services

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

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

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

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 \$321,578 in 2018. Earnings on the investments and cash accounts in 2018 consist of \$2,843 in net unrealized loss and \$14,556 of dividend and interest income and capital gain distributions. All earnings from investments are considered operating returns for financial statement purposes.

Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$112,179 and accumulated depreciation of \$95,947 with an ending net value of \$16,232 at December 31, 2018. Depreciation expense amounted to \$1,312 for 2018.

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 \$313,277 for calendar year 2018. 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 27 – Mahoning County Land Reutilization Corporation (MCLRC)

Summary of Significant Accounting Policies

Nature of Activities

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

Method of Accounting

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

Basis of Presentation

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Cash and Cash Equivalents

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

Prepaid Items

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

Assets Held for Resale

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

Capital Assets

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Compensated Absences

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Equipment

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$34,704 and accumulated depreciation of \$10,469 with an ending net value of \$24,235 at December 31, 2018. Depreciation expense amounted to \$3,244 for 2018.

Line of Credit

MCLRC has a revolving line of credit with an outstanding balance of \$0 at December 31, 2018.

Long-Term Obligations

MCLRC has long-term obligations consisting of a capital lease of \$13,510 and accrued compensated absences of \$36,179 at December 31, 2018.

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Required Supplementary Information

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

	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.53276000%	0.54060890%	0.54885395%	0.54228565%	0.54885395%
County's Proportionate Share of the Net Pension Liability	\$83,579,714	\$122,763,088	\$95,068,423	\$65,405,710	\$63,928,413
County's Covered Payroll	\$66,997,657	\$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	124.75%	185.23%	146.19%	103.24%	103.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	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 for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

Mahoning County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
2018 (1)

	<u>2018</u>
County's Proportion of the Net Pension Asset	0.35898505%
County's Proportionate Share of the Net Pension Asset	\$488,696
County's Covered Payroll	\$1,471,654
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-33.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.28%

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

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

See accompanying notes to the required supplementary information

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

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

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

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

See accompanying notes to the required supplementary information

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

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

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

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

See accompanying notes to the required supplementary information

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

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

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

(1) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information

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

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

(1) Information prior to 2013 is not available for the Traditional and Combined plans.

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

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

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

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

	2018	2017	2016	2015
Net Pension Liability				
Contractually Required Contribution	\$95,321	\$89,536	\$84,529	\$90,918
Contributions in Relation to the Contractually Required Contribution	<u>(95,321)</u>	<u>(89,536)</u>	<u>(84,529)</u>	<u>(90,918)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$680,864	\$639,543	\$603,779	\$649,414
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information

2014	2013	2012	2011	2010	2009
\$94,142	\$95,190	\$96,238	\$94,557	\$103,290	\$117,941
(94,142)	(95,190)	(96,238)	(94,557)	(103,290)	(117,941)
\$0	\$0	\$0	\$0	\$0	\$0
\$692,145	\$732,231	\$740,292	\$727,362	\$794,538	\$907,238
13.60%	13.00%	13.00%	13.00%	13.00%	13.00%
\$2,758	\$7,322	\$7,403	\$7,274	\$7,945	\$9,072
(2,758)	(7,322)	(7,403)	(7,274)	(7,945)	(9,072)
\$0	\$0	\$0	\$0	\$0	\$0
0.40%	1.00%	1.00%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions – OPERS Pension

Amounts reported beginning in 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:

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

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

Mahoning County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions – STRS Pension

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

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

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

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

Changes in Assumptions – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

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

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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 2018, 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 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.

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 2018, 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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$30,810,833	\$123,969	\$30,934,802
Cash and Cash Equivalents In Segregated Accounts	173,875	0	173,875
Accounts Receivable	661,289	0	661,289
Intergovernmental Receivable	11,684,492	133,276	11,817,768
Property Taxes Receivable	8,746,227	0	8,746,227
Special Assessments Receivable	457,807	0	457,807
<i>Total Assets</i>	<u>\$52,534,523</u>	<u>\$257,245</u>	<u>\$52,791,768</u>
Liabilities			
Accounts Payable	\$917,904	\$0	\$917,904
Accrued Wages	833,172	0	833,172
Contracts Payable	0	6,087	6,087
Intergovernmental Payable	352,481	0	352,481
Matured Compensated Absences Payable	20,430	0	20,430
Interfund Payable	411,403	0	411,403
Accrued Interest Payable	754	0	754
Notes Payable	307,563	0	307,563
<i>Total Liabilities</i>	<u>2,843,707</u>	<u>6,087</u>	<u>2,849,794</u>
Deferred Inflows of Resources			
Property Taxes	7,670,433	0	7,670,433
Unavailable Revenue	9,483,861	0	9,483,861
<i>Total Deferred Inflows of Resources</i>	<u>17,154,294</u>	<u>0</u>	<u>17,154,294</u>
Fund Balances			
Restricted	32,592,440	251,158	32,843,598
Unassigned (Deficit)	(55,918)	0	(55,918)
<i>Total Fund Balances</i>	<u>32,536,522</u>	<u>251,158</u>	<u>32,787,680</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$52,534,523</u>	<u>\$257,245</u>	<u>\$52,791,768</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$7,686,708	\$0	\$7,686,708
Hotel/Lodging Taxes	1,716,294	0	1,716,294
Intergovernmental	30,583,188	1,629,571	32,212,759
Interest	96,614	15,699	112,313
Fees, Licenses and Permits	8,372,817	0	8,372,817
Fines and Forfeitures	892,625	0	892,625
Rentals and Royalties	18,629	0	18,629
Charges for Services	1,664,022	0	1,664,022
Contributions and Donations	6,729	0	6,729
Special Assessments	284,806	0	284,806
Other	752,243	49,912	802,155
<i>Total Revenues</i>	<u>52,074,675</u>	<u>1,695,182</u>	<u>53,769,857</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	10,634,894	0	10,634,894
Judicial	3,919,784	0	3,919,784
Public Safety	3,135,814	0	3,135,814
Public Works	9,312,269	0	9,312,269
Health	12,702,808	0	12,702,808
Human Services	9,540,131	0	9,540,131
Capital Outlay	0	5,294,897	5,294,897
Debt Service:			
Principal Retirement	401,700	0	401,700
Interest and Fiscal Charges	110,886	0	110,886
<i>Total Expenditures</i>	<u>49,758,286</u>	<u>5,294,897</u>	<u>55,053,183</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,316,389</u>	<u>(3,599,715)</u>	<u>(1,283,326)</u>
Other Financing Sources (Uses)			
Transfers In	2,032,889	912,467	2,945,356
Transfers Out	(1,593,735)	0	(1,593,735)
<i>Total Other Financing Sources (Uses)</i>	<u>439,154</u>	<u>912,467</u>	<u>1,351,621</u>
<i>Net Change in Fund Balances</i>	2,755,543	(2,687,248)	68,295
<i>Fund Balances Beginning of Year</i>	<u>29,780,979</u>	<u>2,938,406</u>	<u>32,719,385</u>
<i>Fund Balances End of Year</i>	<u><u>\$32,536,522</u></u>	<u><u>\$251,158</u></u>	<u><u>\$32,787,680</u></u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,778,959	\$146,202	\$91,306	\$3,326,528
Cash and Cash Equivalents In Segregated Accounts	6,850	0	3,693	0
Accounts Receivable	0	0	285,298	0
Intergovernmental Receivable	5,358,094	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$11,143,903</u>	<u>\$146,202</u>	<u>\$380,297</u>	<u>\$3,326,528</u>
Liabilities				
Accounts Payable	\$154,912	\$0	\$773	\$3,612
Accrued Wages	257,340	0	182,929	47,520
Intergovernmental Payable	66,036	0	54,462	11,787
Matured Compensated Absences Payable	20,430	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	754	0	0	0
Notes Payable	307,563	0	0	0
<i>Total Liabilities</i>	<u>807,035</u>	<u>0</u>	<u>238,164</u>	<u>62,919</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	3,637,551	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,637,551</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	6,699,317	146,202	142,133	3,263,609
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,699,317</u>	<u>146,202</u>	<u>142,133</u>	<u>3,263,609</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$11,143,903</u>	<u>\$146,202</u>	<u>\$380,297</u>	<u>\$3,326,528</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>
\$154,180	\$275,354	\$1,048,201	\$7,230,689	\$84,006
325	0	0	0	0
0	70,675	198,330	0	0
0	0	0	253,888	0
0	0	0	4,194,613	0
0	0	0	0	0
<u>\$154,505</u>	<u>\$346,029</u>	<u>\$1,246,531</u>	<u>\$11,679,190</u>	<u>\$84,006</u>
\$7,671	\$3,156	\$45,015	\$193,579	\$0
24,809	26,461	22,615	37,062	0
6,315	27,205	5,446	8,852	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>38,795</u>	<u>56,822</u>	<u>73,076</u>	<u>239,493</u>	<u>0</u>
0	0	0	3,650,950	0
0	0	0	797,551	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,448,501</u>	<u>0</u>
115,710	289,207	1,173,455	6,991,196	84,006
0	0	0	0	0
<u>115,710</u>	<u>289,207</u>	<u>1,173,455</u>	<u>6,991,196</u>	<u>84,006</u>
<u>\$154,505</u>	<u>\$346,029</u>	<u>\$1,246,531</u>	<u>\$11,679,190</u>	<u>\$84,006</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Indigent Drivers Alcohol Treatment	Clerk	911 Operations	County Probation Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$593,978	\$445,010	\$1,983,307	\$2,129,059
Cash and Cash Equivalents In Segregated Accounts	1,865	17,784	0	14,148
Accounts Receivable	216	0	0	0
Intergovernmental Receivable	0	0	32,124	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	457,807	0
<i>Total Assets</i>	<u>\$596,059</u>	<u>\$462,794</u>	<u>\$2,473,238</u>	<u>\$2,143,207</u>
Liabilities				
Accounts Payable	\$0	\$0	\$6,930	\$365
Accrued Wages	0	0	3,709	3,523
Intergovernmental Payable	0	0	895	910
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>11,534</u>	<u>4,798</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	457,807	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>457,807</u>	<u>0</u>
Fund Balances				
Restricted	596,059	462,794	2,003,897	2,138,409
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>596,059</u>	<u>462,794</u>	<u>2,003,897</u>	<u>2,138,409</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$596,059</u>	<u>\$462,794</u>	<u>\$2,473,238</u>	<u>\$2,143,207</u>

<u>Coroner Lab Equipment</u>	<u>County Courts</u>	<u>Grants</u>	<u>Law Library Resources</u>	<u>Geographic Information System</u>
\$57,773	\$3,497,263	\$2,221,028	\$96,677	\$108,943
0	98,531	0	27,979	0
0	0	0	0	0
0	0	5,956,105	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$57,773</u>	<u>\$3,595,794</u>	<u>\$8,177,133</u>	<u>\$124,656</u>	<u>\$108,943</u>
\$0	\$14,121	\$434,077	\$35,151	\$891
0	7,558	142,855	5,696	14,679
0	2,000	33,383	1,361	3,631
0	0	0	0	0
0	0	367,970	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>23,679</u>	<u>978,285</u>	<u>42,208</u>	<u>19,201</u>
0	0	0	0	0
0	0	3,977,836	0	0
<u>0</u>	<u>0</u>	<u>3,977,836</u>	<u>0</u>	<u>0</u>
57,773	3,572,115	3,221,012	82,448	89,742
0	0	0	0	0
<u>57,773</u>	<u>3,572,115</u>	<u>3,221,012</u>	<u>82,448</u>	<u>89,742</u>
<u>\$57,773</u>	<u>\$3,595,794</u>	<u>\$8,177,133</u>	<u>\$124,656</u>	<u>\$108,943</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
Assets				
Equity in Pooled Cash and Cash Equivalents	\$677,357	\$96,335	\$427,719	\$400
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	31,878	73,512	0	1,380
Intergovernmental Receivable	0	0	80,985	0
Property Taxes Receivable	0	0	4,551,614	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$709,235</u>	<u>\$169,847</u>	<u>\$5,060,318</u>	<u>\$1,780</u>
Liabilities				
Accounts Payable	\$13,678	\$0	\$0	\$0
Accrued Wages	7,035	0	0	4,690
Intergovernmental Payable	1,699	82,503	19,800	9,575
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	43,433
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>22,412</u>	<u>82,503</u>	<u>19,800</u>	<u>57,698</u>
Deferred Inflows of Resources				
Property Taxes	0	0	4,019,483	0
Unavailable Revenue	0	0	613,116	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>4,632,599</u>	<u>0</u>
Fund Balances				
Restricted	686,823	87,344	407,919	0
Unassigned (Deficit)	0	0	0	(55,918)
<i>Total Fund Balances (Deficit)</i>	<u>686,823</u>	<u>87,344</u>	<u>407,919</u>	<u>(55,918)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$709,235</u>	<u>\$169,847</u>	<u>\$5,060,318</u>	<u>\$1,780</u>

Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$22,459	\$62,008	\$88,818	\$52,536	\$114,738	\$30,810,833
0	0	0	2,700	0	173,875
0	0	0	0	0	661,289
0	3,296	0	0	0	11,684,492
0	0	0	0	0	8,746,227
0	0	0	0	0	457,807
<u>\$22,459</u>	<u>\$65,304</u>	<u>\$88,818</u>	<u>\$55,236</u>	<u>\$114,738</u>	<u>\$52,534,523</u>
\$0	\$0	\$0	\$0	\$3,973	\$917,904
0	42,365	0	2,326	0	833,172
0	15,947	0	674	0	352,481
0	0	0	0	0	20,430
0	0	0	0	0	411,403
0	0	0	0	0	754
0	0	0	0	0	307,563
0	58,312	0	3,000	3,973	2,843,707
0	0	0	0	0	7,670,433
0	0	0	0	0	9,483,861
0	0	0	0	0	17,154,294
22,459	6,992	88,818	52,236	110,765	32,592,440
0	0	0	0	0	(55,918)
<u>22,459</u>	<u>6,992</u>	<u>88,818</u>	<u>52,236</u>	<u>110,765</u>	<u>32,536,522</u>
<u>\$22,459</u>	<u>\$65,304</u>	<u>\$88,818</u>	<u>\$55,236</u>	<u>\$114,738</u>	<u>\$52,534,523</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
Revenues			
Property Taxes	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0
Intergovernmental	11,060,500	0	3,626,254
Interest	91,736	2,402	0
Fees, Licenses and Permits	40,150	0	684,513
Fines and Forfeitures	94,060	0	0
Rentals and Royalties	47	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	4,055
Special Assessments	0	0	0
Other	230,033	0	140,165
<i>Total Revenues</i>	<u>11,516,526</u>	<u>2,402</u>	<u>4,454,987</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	9,312,269	0	0
Health	0	0	0
Human Services	0	0	5,530,741
Debt Service:			
Principal Retirement	401,700	0	0
Interest and Fiscal Charges	110,886	0	0
<i>Total Expenditures</i>	<u>9,824,855</u>	<u>0</u>	<u>5,530,741</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,691,671</u>	<u>2,402</u>	<u>(1,075,754)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	1,062,119
Transfers Out	(1,062,467)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,062,467)</u>	<u>0</u>	<u>1,062,119</u>
<i>Net Change in Fund Balances</i>	629,204	2,402	(13,635)
<i>Fund Balances Beginning of Year</i>	<u>6,070,113</u>	<u>143,800</u>	<u>155,768</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,699,317</u></u>	<u><u>\$146,202</u></u>	<u><u>\$142,133</u></u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
2,429,008	629,966	466,096	2,497,535
0	68,708	0	0
0	18,582	0	0
0	61,122	286,000	0
0	2,574	0	0
0	0	0	0
5,703	20,997	217,406	9,592
<u>2,434,711</u>	<u>801,949</u>	<u>969,502</u>	<u>2,507,127</u>
1,729,847	0	914,342	0
0	0	0	0
0	0	0	0
0	0	0	0
0	667,001	0	2,146,843
0	0	0	0
0	0	0	0
0	0	0	0
<u>1,729,847</u>	<u>667,001</u>	<u>914,342</u>	<u>2,146,843</u>
704,864	134,948	55,160	360,284
0	0	0	0
<u>(150,000)</u>	<u>(139,365)</u>	<u>0</u>	<u>(2,000)</u>
<u>(150,000)</u>	<u>(139,365)</u>	<u>0</u>	<u>(2,000)</u>
554,864	(4,417)	55,160	358,284
<u>2,708,745</u>	<u>120,127</u>	<u>234,047</u>	<u>815,171</u>
<u>\$3,263,609</u>	<u>\$115,710</u>	<u>\$289,207</u>	<u>\$1,173,455</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, 2018

	Board of Mental Health	Drug Law Enforcement	Indigent Drivers Alcohol Treatment
Revenues			
Property Taxes	\$3,753,637	\$0	\$0
Hotel/Lodging Taxes	0	0	0
Intergovernmental	1,965,153	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	501	43,059
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	62,047	0	0
<i>Total Revenues</i>	<u>5,780,837</u>	<u>501</u>	<u>43,059</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	12,373
Public Works	0	0	0
Health	6,020,017	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>6,020,017</u>	<u>0</u>	<u>12,373</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(239,180)</u>	<u>501</u>	<u>30,686</u>
Other Financing Sources (Uses)			
Transfers In	218,129	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>218,129</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(21,051)	501	30,686
<i>Fund Balances Beginning of Year</i>	<u>7,012,247</u>	<u>83,505</u>	<u>565,373</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,991,196</u></u>	<u><u>\$84,006</u></u>	<u><u>\$596,059</u></u>

Clerk	911 Operations	County Probation Services	Coroner Lab Equipment
\$0	\$0	\$0	\$0
0	0	0	0
0	513,233	0	0
0	0	0	0
122,879	0	0	0
0	0	208,616	0
0	0	0	0
0	0	0	0
0	0	0	0
0	284,806	0	0
0	25,292	532	0
<u>122,879</u>	<u>823,331</u>	<u>209,148</u>	<u>0</u>
0	0	0	0
62,250	0	119,103	0
0	538,112	0	1,642
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>62,250</u>	<u>538,112</u>	<u>119,103</u>	<u>1,642</u>
<u>60,629</u>	<u>285,219</u>	<u>90,045</u>	<u>(1,642)</u>
0	0	0	0
0	0	0	0
0	0	0	0
<u>60,629</u>	<u>285,219</u>	<u>90,045</u>	<u>(1,642)</u>
<u>402,165</u>	<u>1,718,678</u>	<u>2,048,364</u>	<u>59,415</u>
<u>\$462,794</u>	<u>\$2,003,897</u>	<u>\$2,138,409</u>	<u>\$57,773</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, 2018

	County Courts	Grants	Law Library Resources
Revenues			
Property Taxes	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0
Intergovernmental	0	13,217,801	0
Interest	0	2,476	0
Fees, Licenses and Permits	973,104	480	3,940
Fines and Forfeitures	40,209	0	437,472
Rentals and Royalties	0	0	0
Charges for Services	0	51,489	1,980
Contributions and Donations	0	0	100
Special Assessments	0	0	0
Other	543	27,148	654
<i>Total Revenues</i>	<u>1,013,856</u>	<u>13,299,394</u>	<u>444,146</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	5,231,460	502,842
Judicial	904,893	2,833,538	0
Public Safety	0	747,701	0
Public Works	0	0	0
Health	0	3,868,947	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>904,893</u>	<u>12,681,646</u>	<u>502,842</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>108,963</u>	<u>617,748</u>	<u>(58,696)</u>
Other Financing Sources (Uses)			
Transfers In	0	214,759	0
Transfers Out	(21,774)	(218,129)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(21,774)</u>	<u>(3,370)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	87,189	614,378	(58,696)
<i>Fund Balances Beginning of Year</i>	<u>3,484,926</u>	<u>2,606,634</u>	<u>141,144</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,572,115</u></u>	<u><u>\$3,221,012</u></u>	<u><u>\$82,448</u></u>

<u>Geographic Information System</u>	<u>Convention and Visitors Bureau</u>	<u>Western Reserve Port Authority</u>	<u>Area Agency on Aging</u>
\$0	\$0	\$0	\$3,933,071
0	514,888	1,201,406	0
0	0	0	166,264
0	0	0	0
0	85,177	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,678	756	0	0
<u>1,678</u>	<u>600,821</u>	<u>1,201,406</u>	<u>4,099,335</u>
482,616	629,916	1,143,871	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	4,009,390
0	0	0	0
0	0	0	0
<u>482,616</u>	<u>629,916</u>	<u>1,143,871</u>	<u>4,009,390</u>
<u>(480,938)</u>	<u>(29,095)</u>	<u>57,535</u>	<u>89,945</u>
500,000	0	0	0
0	0	0	0
<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,062	(29,095)	57,535	89,945
<u>70,680</u>	<u>715,918</u>	<u>29,809</u>	<u>317,974</u>
<u>\$89,742</u>	<u>\$686,823</u>	<u>\$87,344</u>	<u>\$407,919</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, 2018

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
Revenues			
Property Taxes	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	312,681	0	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	1,263,431
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	1,148	0	5,343
<i>Total Revenues</i>	<u>313,829</u>	<u>0</u>	<u>1,268,774</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	371,675	0	1,323,018
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>371,675</u>	<u>0</u>	<u>1,323,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,846)</u>	<u>0</u>	<u>(54,244)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(57,846)	0	(54,244)
<i>Fund Balances Beginning of Year</i>	<u>1,928</u>	<u>22,459</u>	<u>61,236</u>
<i>Fund Balances End of Year</i>	<u><u>(\$55,918)</u></u>	<u><u>\$22,459</u></u>	<u><u>\$6,992</u></u>

Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$7,686,708
0	0	0	1,716,294
0	0	33,983	30,583,188
0	0	0	96,614
88,588	38,700	0	8,372,817
0	0	0	892,625
0	0	0	18,629
0	0	0	1,664,022
0	0	0	6,729
0	0	0	284,806
0	266	2,940	752,243
<u>88,588</u>	<u>38,966</u>	<u>36,923</u>	<u>52,074,675</u>
0	0	0	10,634,894
0	0	0	3,919,784
19,814	72,687	48,792	3,135,814
0	0	0	9,312,269
0	0	0	12,702,808
0	0	0	9,540,131
0	0	0	401,700
0	0	0	110,886
<u>19,814</u>	<u>72,687</u>	<u>48,792</u>	<u>49,758,286</u>
<u>68,774</u>	<u>(33,721)</u>	<u>(11,869)</u>	<u>2,316,389</u>
0	0	37,882	2,032,889
0	0	0	(1,593,735)
<u>0</u>	<u>0</u>	<u>37,882</u>	<u>439,154</u>
68,774	(33,721)	26,013	2,755,543
<u>20,044</u>	<u>85,957</u>	<u>84,752</u>	<u>29,780,979</u>
<u>\$88,818</u>	<u>\$52,236</u>	<u>\$110,765</u>	<u>\$32,536,522</u>

Combining Statements – Internal Service Funds

Internal service funds are used to account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund – To account for and report maintenance costs of the County vehicle pool.

Workers' Compensation Fund - To account for and report self-insurance provided by the County through a retrospective rating plan with the State of Ohio for workers' compensation.

Self-funded Hospitalization Fund - To account for and report claims and administration of the health care program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health care.

Telephone/Data Board Fund – To account for and report the costs of the County's telephone and data board.

Mahoning County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2018

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$91,946	\$3,727,795	\$9,018,425	\$43,558	\$12,881,724
Receivables:					
Property Taxes	0	0	270,111	0	270,111
Intergovernmental	0	0	38,340	0	38,340
Accounts	0	0	2,275	0	2,275
Prepaid Items	0	446,082	0	0	446,082
<i>Total Assets</i>	<u>91,946</u>	<u>4,173,877</u>	<u>9,329,151</u>	<u>43,558</u>	<u>13,638,532</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	246,349	0	246,349
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	38,066	0	631	25,561	64,258
Accrued Wages	0	4,553	4,796	0	9,349
Intergovernmental Payable	0	366,722	1,388	0	368,110
Accrued Interest Payable	0	0	6,954	0	6,954
General Obligation Bonds Payable	0	0	225,000	0	225,000
Claims Payable	0	618,565	2,359,920	0	2,978,485
<i>Total Current Liabilities</i>	<u>38,066</u>	<u>989,840</u>	<u>2,598,689</u>	<u>25,561</u>	<u>3,652,156</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,110,000	0	3,110,000
Claims Payable	0	306,634	0	0	306,634
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>306,634</u>	<u>3,110,000</u>	<u>0</u>	<u>3,416,634</u>
<i>Total Liabilities</i>	<u>38,066</u>	<u>1,296,474</u>	<u>5,708,689</u>	<u>25,561</u>	<u>7,068,790</u>
Deferred Inflows of Resources					
Property Taxes	0	0	270,111	0	270,111
Net Position					
Unrestricted	<u>\$53,880</u>	<u>\$2,877,403</u>	<u>\$3,596,700</u>	<u>\$17,997</u>	<u>\$6,545,980</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
 Expenses and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2018*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$435,159	\$1,015,590	\$25,672,435	\$444,430	\$27,567,614
Other	0	67,662	57,107	0	124,769
<i>Total Operating Revenues</i>	<u>435,159</u>	<u>1,083,252</u>	<u>25,729,542</u>	<u>444,430</u>	<u>27,692,383</u>
Operating Expenses					
Personal Services	0	108,046	100,828	0	208,874
Materials and Supplies	416,598	0	0	0	416,598
Contractual Services	2,140	560,852	1,672,443	406,950	2,642,385
Claims	0	57,974	22,776,613	0	22,834,587
Change in Worker's Compensation Estimate	0	21,641	0	0	21,641
Other	15,268	0	0	0	15,268
<i>Total Operating Expenses</i>	<u>434,006</u>	<u>748,513</u>	<u>24,549,884</u>	<u>406,950</u>	<u>26,139,353</u>
<i>Operating Income (Loss)</i>	<u>1,153</u>	<u>334,739</u>	<u>1,179,658</u>	<u>37,480</u>	<u>1,553,030</u>
Non-Operating Revenues (Expenses)					
Property Taxes	0	0	266,105	0	266,105
Grants	0	0	38,340	0	38,340
Interest and Fiscal Charges	0	0	(106,088)	0	(106,088)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>198,357</u>	<u>0</u>	<u>198,357</u>
<i>Change in Net Position</i>	1,153	334,739	1,378,015	37,480	1,751,387
<i>Net Position (Deficit) Beginning of Year</i>	<u>52,727</u>	<u>2,542,664</u>	<u>2,218,685</u>	<u>(19,483)</u>	<u>4,794,593</u>
<i>Net Position End of Year</i>	<u>\$53,880</u>	<u>\$2,877,403</u>	<u>\$3,596,700</u>	<u>\$17,997</u>	<u>\$6,545,980</u>

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	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	\$435,159	\$1,015,590	\$25,673,532	\$444,430	\$27,568,711
Other Cash Receipts	0	80,691	57,107	0	137,798
Cash Payments to Employees for Services	0	(107,124)	(101,610)	0	(208,734)
Cash Payments for Goods and Services	(392,777)	0	(1,671,812)	(412,974)	(2,477,563)
Cash Payments for Claims	0	0	(22,379,782)	0	(22,379,782)
Cash Payments for Workers' Compensation Premiums	0	(506,013)	0	0	(506,013)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(355,849)	0	0	(355,849)
Other Cash Payments	(15,268)	0	0	0	(15,268)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>27,114</u>	<u>127,295</u>	<u>1,577,435</u>	<u>31,456</u>	<u>1,763,300</u>
Cash Flows from Noncapital and Related Financing Activities					
Property Taxes	0	0	266,105	0	266,105
Grants	0	0	39,166	0	39,166
Principal Paid on Bonds	0	0	(215,000)	0	(215,000)
Interest Paid on Bonds	0	0	(90,271)	0	(90,271)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	27,114	127,295	1,577,435	31,456	1,763,300
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>64,832</u>	<u>3,600,500</u>	<u>7,440,990</u>	<u>12,102</u>	<u>11,118,424</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$91,946</u></u>	<u><u>\$3,727,795</u></u>	<u><u>\$9,018,425</u></u>	<u><u>\$43,558</u></u>	<u><u>\$12,881,724</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	\$1,153	\$334,739	\$1,179,658	\$37,480	\$1,553,030
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	1,097	0	1,097
Intergovernmental Receivable	0	13,029	0	0	13,029
Prepaid Items	0	55,663	0	0	55,663
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	25,961	(824)	631	(6,024)	19,744
Accrued Wages	0	726	(808)	0	(82)
Intergovernmental Payable	0	9,973	26	0	9,999
Claims Payable	0	(286,011)	396,831	0	110,820
<i>Total Adjustments</i>	<u>25,961</u>	<u>(207,444)</u>	<u>397,777</u>	<u>(6,024)</u>	<u>210,270</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u><u>\$27,114</u></u>	<u><u>\$127,295</u></u>	<u><u>\$1,577,435</u></u>	<u><u>\$31,456</u></u>	<u><u>\$1,763,300</u></u>

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Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Custodial Funds

Payroll – To account for the collection and disbursement of payroll withholdings for the benefit of County employees.

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

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

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

Mahoning County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018

	Payroll	Undivided Tax
Assets		
Equity in Pooled Cash and Cash Equivalents	\$409,766	\$5,695,894
Cash and Cash Equivalents in Segregated Accounts	0	0
Property Taxes Receivable	0	218,568,171
Intergovernmental Receivable	0	8,099,316
Special Assessments Receivable	0	16,626,866
	409,766	248,990,247
Liabilities		
Accounts Payable	409,766	0
Intergovernmental Payable	0	13,795,160
	409,766	13,795,160
Deferred Inflows of Resources		
Property Taxes	0	191,754,831
	0	191,754,831
Net Position		
Restricted for Individuals, Organizations and Other Governments	\$0	\$43,440,256

<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
\$3,082,002	\$1,406,244	\$10,593,906
0	3,575,362	3,575,362
0	0	218,568,171
0	0	8,099,316
0	0	16,626,866
<u>3,082,002</u>	<u>4,981,606</u>	<u>257,463,621</u>
0	480,561	890,327
<u>25,180</u>	<u>2,744,186</u>	<u>16,564,526</u>
<u>25,180</u>	<u>3,224,747</u>	<u>17,454,853</u>
<u>0</u>	<u>0</u>	<u>191,754,831</u>
<u>\$3,056,822</u>	<u>\$1,756,859</u>	<u>\$48,253,937</u>

Mahoning County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018

	<u>Payroll</u>	<u>Undivided Tax</u>
Additions		
Intergovernmental	\$0	\$24,624,232
Amounts Received as Fiscal Agent	0	0
Licenses, Permits and Fees for Other Governments	0	0
Fines and Forfeitures for Other Governments	0	0
Amounts Held for Employees	19,437,952	0
Property Tax Collections for Other Governments	0	207,744,760
Special Assessment Collections for Other Governments	0	6,070,483
Sheriff Sales Collections for Others	0	0
Miscellaneous	0	46,010
	<u>19,437,952</u>	<u>238,485,485</u>
<i>Total Additions</i>		
Deductions		
Distributions of State Funds to Other Governments	0	24,619,526
Licenses, Permits and Fees Distributions to Other Governments	0	0
Fines and Forfeitures Distributions to Other Governments	0	0
Property Tax Distributions to Other Governments	0	210,774,197
Special Assessment Distributions to Other Governments	0	1,537,370
Sheriff Sales Distributions to Others	0	0
Distributions on Behalf of Employees	19,437,952	0
Distributions as Fiscal Agent	0	0
Miscellaneous	0	46,035
	<u>19,437,952</u>	<u>236,977,128</u>
<i>Total Deductions</i>		
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0	1,508,357
<i>Net Position Beginning of Year</i>	<u>0</u>	<u>41,931,899</u>
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$43,440,256</u>

<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
\$0	\$0	\$24,624,232
7,494,230	0	7,494,230
0	28,341,571	28,341,571
0	6,676,553	6,676,553
0	0	19,437,952
0	0	207,744,760
0	0	6,070,483
0	3,071,262	3,071,262
0	2,489,639	2,535,649
<u>7,494,230</u>	<u>40,579,025</u>	<u>305,996,692</u>
0	0	24,619,526
0	28,326,832	28,326,832
0	6,568,920	6,568,920
0	0	210,774,197
0	0	1,537,370
0	3,071,262	3,071,262
0	0	19,437,952
7,734,129	0	7,734,129
0	2,025,585	2,071,620
<u>7,734,129</u>	<u>39,992,599</u>	<u>304,141,808</u>
(239,899)	586,426	1,854,884
<u>3,296,721</u>	<u>1,170,433</u>	<u>46,399,053</u>
<u>\$3,056,822</u>	<u>\$1,756,859</u>	<u>\$48,253,937</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes
in Fund Balances/Fund Equity - Budget (Non-GAAP Basis) and Actual**

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,917,629	\$4,917,629	\$4,931,853	\$14,224
Permissive Sales Tax	14,581,219	14,581,219	14,901,452	320,233
Intergovernmental	5,441,167	5,441,167	6,531,787	1,090,620
Conveyance Fees	1,901,485	1,901,485	2,461,953	560,468
Interest	800,000	800,000	1,330,706	530,706
Fees, Licenses and Permits	2,922,000	2,922,000	3,625,508	703,508
Fines and Forfeitures	1,600,000	1,600,000	1,514,018	(85,982)
Rentals and Royalties	1,506,000	1,506,000	1,571,356	65,356
Charges for Services	895,000	895,000	1,153,211	258,211
Other	500	500	668,068	667,568
<i>Total Revenues</i>	<i>34,565,000</i>	<i>34,565,000</i>	<i>38,689,912</i>	<i>4,124,912</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	1,045,927	1,104,803	1,083,744	21,059
Materials and Supplies	17,100	17,251	10,216	7,035
Contractual Services	55,960	55,549	38,941	16,608
Capital Outlay	5,000	12,865	11,212	1,653
Total Commissioners	1,123,987	1,190,468	1,144,113	46,355
Microfilm				
Personal Services	220,298	231,398	230,781	617
Materials and Supplies	4,500	3,695	1,935	1,760
Contractual Services	30,000	460,423	460,423	0
Capital Outlay	5,000	24,129	24,129	0
Total Microfilm	259,798	719,645	717,268	2,377
Planning Commission				
Personal Services	225,833	235,333	231,994	3,339
Materials and Supplies	2,840	4,858	4,858	0
Contractual Services	37,230	41,163	39,954	1,209
Capital Outlay	2,400	1,228	1,228	0
Total Planning Commission	268,303	282,582	278,034	4,548
Facilities Management				
Personal Services	1,996,563	2,140,863	2,105,154	35,709
Materials and Supplies	172,641	227,854	186,578	41,276
Contractual Services	1,399,535	1,391,856	1,376,780	15,076
Capital Outlay	30,000	30,000	27,278	2,722
Other	200	200	156	44
Total Facilities Management	\$3,598,939	\$3,790,773	\$3,695,946	\$94,827

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor				
Personal Services	\$795,057	\$823,937	\$823,110	\$827
Materials and Supplies	31,900	23,126	18,141	4,985
Contractual Services	56,777	45,192	44,377	815
Capital Outlay	1,000	0	0	0
Other	0	12,603	12,603	0
Total Auditor	884,734	904,858	898,231	6,627
Treasurer				
Personal Services	650,210	610,210	550,064	60,146
Materials and Supplies	19,687	19,687	17,340	2,347
Contractual Services	184,319	221,966	176,215	45,751
Capital Outlay	0	221	221	0
Total Treasurer	854,216	852,084	743,840	108,244
Recorder				
Personal Services	364,540	376,740	356,173	20,567
Materials and Supplies	6,200	8,972	8,487	485
Contractual Services	4,961	5,189	5,189	0
Total Recorder	375,701	390,901	369,849	21,052
Board of Elections				
Personal Services	1,435,417	1,695,000	1,659,091	35,909
Materials and Supplies	114,933	108,107	95,929	12,178
Contractual Services	424,811	440,130	418,164	21,966
Capital Outlay	140,133	130,809	112,979	17,830
Other	0	133	133	0
Total Board of Elections	2,115,294	2,374,179	2,286,296	87,883
Data Processing				
Personal Services	757,376	821,518	819,509	2,009
Materials and Supplies	2,800	1,470	1,470	0
Contractual Services	442,169	441,922	441,922	0
Capital Outlay	75,000	106,553	106,553	0
Total Data Processing	1,277,345	1,371,463	1,369,454	2,009
Administrative Costs				
Personal Services	50,000	25,396	19,374	6,022
Contractual Services	1,266,855	1,374,732	1,374,732	0
Other	469,986	388,362	388,362	0
Total Administrative Costs	1,786,841	1,788,490	1,782,468	6,022
Unclaimed Monies				
Other	0	41,353	41,353	0
Total Legislative and Executive	\$12,545,158	\$13,706,796	\$13,326,852	\$379,944

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
General Government:				
Judicial				
Clerk of Courts				
Personal Services	\$2,974,970	\$3,089,894	\$2,970,723	\$119,171
Materials and Supplies	285,860	265,209	239,953	25,256
Contractual Services	527,981	598,081	581,924	16,157
Capital Outlay	18,316	60,469	59,519	950
Other	0	7,284	7,239	45
Total Clerk of Courts	3,807,127	4,020,937	3,859,358	161,579
Judicial General				
Contractual Services	2,035,000	2,119,000	2,118,260	740
Common Pleas				
Personal Services	2,820,496	2,958,096	2,957,449	647
Materials and Supplies	16,045	16,000	15,769	231
Contractual Services	140,162	152,162	151,519	643
Total Common Pleas	2,976,703	3,126,258	3,124,737	1,521
Domestic Relations				
Personal Services	911,584	955,584	952,048	3,536
Materials and Supplies	7,721	9,219	8,846	373
Contractual Services	68,400	67,435	64,282	3,153
Capital Outlay	4,000	3,465	3,139	326
Total Domestic Relations	991,705	1,035,703	1,028,315	7,388
Juvenile Court				
Personal Services	5,740,206	5,875,726	5,763,677	112,049
Materials and Supplies	287,300	287,708	278,835	8,873
Contractual Services	527,521	559,659	536,006	23,653
Capital Outlay	2,000	13,286	13,286	0
Other	1,000	1,000	760	240
Total Juvenile Court	6,558,027	6,737,379	6,592,564	144,815
Probate Developmental Disabilities III				
Contractual Services	20,000	35,000	24,586	10,414
Probate Court				
Personal Services	1,019,770	1,045,630	986,749	58,881
Materials and Supplies	11,992	11,183	10,729	454
Contractual Services	45,933	43,013	41,091	1,922
Capital Outlay	0	2,423	2,244	179
Total Probate Court	1,077,695	1,102,249	1,040,813	61,436
Municipal Courts				
Personal Services	345,440	369,040	363,068	5,972
Contractual Services	5,300	61,300	38,073	23,227
Total Municipal Courts	\$350,740	\$430,340	\$401,141	\$29,199

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Bailiffs				
Personal Services	\$735,228	\$768,828	\$747,769	\$21,059
Contractual Services	11,913	21,913	19,368	2,545
Total Bailiffs	747,141	790,741	767,137	23,604
Probation				
Personal Services	206,262	213,262	198,980	14,282
Materials and Supplies	256	262	262	0
Total Probation	206,518	213,524	199,242	14,282
<i>Total Judicial</i>	<i>18,770,656</i>	<i>19,611,131</i>	<i>19,156,153</i>	<i>454,978</i>
<i>Total General Government</i>	<i>31,315,814</i>	<i>33,317,927</i>	<i>32,483,005</i>	<i>834,922</i>
Public Safety:				
Building Regulations Department				
Personal Services	723,613	723,613	621,084	102,529
Materials and Supplies	16,620	17,571	17,571	0
Contractual Services	53,740	62,878	62,878	0
Capital Outlay	39,578	20,383	6,352	14,031
Other	850	850	519	331
<i>Total Public Safety</i>	<i>834,401</i>	<i>825,295</i>	<i>708,404</i>	<i>116,891</i>
Human Services:				
Veteran Services				
Personal Services	977,267	877,267	861,855	15,412
Materials and Supplies	100,376	90,661	87,929	2,732
Contractual Services	947,570	975,303	975,303	0
Capital Outlay	156,115	97,464	97,464	0
Other	1,000	126,748	126,748	0
<i>Total Human Services</i>	<i>2,182,328</i>	<i>2,167,443</i>	<i>2,149,299</i>	<i>18,144</i>
<i>Total Expenditures</i>	<i>34,332,543</i>	<i>36,310,665</i>	<i>35,340,708</i>	<i>969,957</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>232,457</i>	<i>(1,745,665)</i>	<i>3,349,204</i>	<i>5,094,869</i>
Other Financing Sources (Uses)				
Advance In	0	0	617,626	617,626
Advance Out	0	(700,000)	(544,570)	155,430
Transfers In	100,000	100,000	350,268	250,268
Transfers Out	(1,461,104)	(1,786,104)	(1,657,437)	128,667
<i>Total Other Financing Sources (Uses)</i>	<i>(1,361,104)</i>	<i>(2,386,104)</i>	<i>(1,234,113)</i>	<i>1,151,991</i>
<i>Net Change in Fund Balance</i>	<i>(1,128,647)</i>	<i>(4,131,769)</i>	<i>2,115,091</i>	<i>6,246,860</i>
<i>Fund Balance Beginning of Year</i>	<i>11,706,898</i>	<i>11,706,898</i>	<i>11,706,898</i>	<i>0</i>
Prior Year Encumbrances Appropriated	303,647	303,647	303,647	0
<i>Fund Balance End of Year</i>	<i>\$10,881,898</i>	<i>\$7,878,776</i>	<i>\$14,125,636</i>	<i>\$6,246,860</i>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Criminal and Administrative Justice Fund
For the Year Ended December 31, 2018

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$24,674,000	\$24,674,000	\$25,116,517	\$442,517
Intergovernmental	2,462,000	2,462,000	3,088,787	626,787
Fees, Licenses and Permits	260,000	260,000	308,320	48,320
Fines and Forfeitures	30,000	30,000	19,571	(10,429)
Rentals and Royalties	275,000	275,000	298,743	23,743
Charges for Services	448,500	448,500	729,170	280,670
Other	0	0	323,857	323,857
<i>Total Revenues</i>	<u>28,149,500</u>	<u>28,149,500</u>	<u>29,884,965</u>	<u>1,735,465</u>
Expenditures				
Current:				
Public Safety:				
Sheriff and Administration				
Personal Services	17,175,949	17,617,282	17,547,694	69,588
Materials and Supplies	1,049,526	1,070,289	1,007,721	62,568
Contractual Services	3,774,144	3,752,901	3,566,400	186,501
Capital Outlay	255,677	373,152	326,518	46,634
Other	69,719	69,319	55,441	13,878
<i>Total Sheriff and Administration</i>	<u>22,325,015</u>	<u>22,882,943</u>	<u>22,503,774</u>	<u>379,169</u>
Prosecutor				
Personal Services	3,266,339	3,638,319	3,624,417	13,902
Materials and Supplies	32,139	31,511	30,143	1,368
Contractual Services	160,945	141,242	139,415	1,827
Capital Outlay	11,551	4,799	4,799	0
Other	67,371	83,868	83,734	134
<i>Total Prosecutor</i>	<u>3,538,345</u>	<u>3,899,739</u>	<u>3,882,508</u>	<u>17,231</u>
Emergency 9-1-1				
Materials and Supplies	0	11	11	0
Contractual Services	993,060	1,056,664	1,046,787	9,877
<i>Total Emergency 9-1-1</i>	<u>\$993,060</u>	<u>\$1,056,675</u>	<u>\$1,046,798</u>	<u>\$9,877</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, 2018

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecuter Contracts				
Personal Services	\$516,244	\$631,595	\$630,475	\$1,120
Contractual Services	0	639	639	0
Total Prosecuter Contracts	516,244	632,234	631,114	1,120
Coroner				
Personal Services	580,238	534,638	531,802	2,836
Materials and Supplies	15,702	15,645	7,317	8,328
Contractual Services	262,559	317,365	305,548	11,817
Capital Outlay	5,000	23,519	20,233	3,286
Total Coroner	863,499	891,167	864,900	26,267
<i>Total Expenditures</i>	28,236,163	29,362,758	28,929,094	433,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(86,663)	(1,213,258)	955,871	2,169,129
Other Financing Sources (Uses)				
Transfers Out	(80,000)	(134,982)	(134,982)	0
<i>Net Change in Fund Balance</i>	(166,663)	(1,348,240)	820,889	2,169,129
<i>Fund Balance Beginning of Year</i>	1,411,745	1,411,745	1,411,745	0
Prior Year Encumbrances Appropriated	166,663	166,663	166,663	0
<i>Fund Balance End of Year</i>	\$1,411,745	\$230,168	\$2,399,297	\$2,169,129

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, 2018

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$15,398,000	\$15,238,000	\$15,009,719	(\$228,281)
Charges for Services	858,205	858,205	812,182	(46,023)
Other	85,700	85,700	215,214	129,514
<i>Total Revenues</i>	<u>16,341,905</u>	<u>16,181,905</u>	<u>16,037,115</u>	<u>(144,790)</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	12,410,165	12,210,165	11,929,040	281,125
Materials and Supplies	197,493	197,414	154,277	43,137
Contractual Services	3,510,771	4,330,080	4,174,725	155,355
Capital Outlay	96,304	36,054	33,425	2,629
Other	153,324	153,324	153,322	2
<i>Total Expenditures</i>	<u>16,368,057</u>	<u>16,927,037</u>	<u>16,444,789</u>	<u>482,248</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,152)</u>	<u>(745,132)</u>	<u>(407,674)</u>	<u>337,458</u>
Other Financing Sources (Uses)				
Transfers In	853,795	853,795	854,386	591
Transfers Out	(800,780)	(640,780)	(612,119)	28,661
<i>Total Other Financing Sources (Uses)</i>	<u>53,015</u>	<u>213,015</u>	<u>242,267</u>	<u>29,252</u>
<i>Net Change in Fund Balance</i>	26,863	(532,117)	(165,407)	366,710
<i>Fund Balance Beginning of Year</i>	567,837	567,837	567,837	0
Prior Year Encumbrances Appropriated	55,247	55,247	55,247	0
<i>Fund Balance End of Year</i>	<u>\$649,947</u>	<u>\$90,967</u>	<u>\$457,677</u>	<u>\$366,710</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, 2018

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,388,093	\$8,388,093	\$8,454,543	\$66,450
Intergovernmental	6,291,866	6,291,866	7,160,858	868,992
Other	10,000	10,000	100,867	90,867
<i>Total Revenues</i>	<u>14,689,959</u>	<u>14,689,959</u>	<u>15,716,268</u>	<u>1,026,309</u>
Expenditures				
Current:				
Human Services:				
Security				
Contractual Services	229,209	136,079	115,923	20,156
Prosecutor				
Contractual Services	216,290	380,420	380,420	0
Administration				
Personal Services	710,247	629,714	629,714	0
Materials and Supplies	0	4,008	4,008	0
Contractual Services	578,300	1,013,512	744,743	268,769
Other	165,000	211,885	211,885	0
<i>Total Administration</i>	<u>1,453,547</u>	<u>1,859,119</u>	<u>1,590,350</u>	<u>268,769</u>
Intake				
Personal Services	1,918,732	1,864,786	1,864,786	0
Materials and Supplies	0	1,135	1,135	0
Contractual Services	109,500	141,757	141,757	0
Other	20,000	0	0	0
<i>Total Intake</i>	<u>2,048,232</u>	<u>2,007,678</u>	<u>2,007,678</u>	<u>0</u>
Family Services				
Personal Services	2,296,417	2,255,485	2,255,485	0
Materials and Supplies	5,600	27,390	27,390	0
Contractual Services	970,800	890,026	842,283	47,743
Other	25,000	83,984	83,984	0
<i>Total Family Services</i>	<u>\$3,297,817</u>	<u>\$3,256,885</u>	<u>\$3,209,142</u>	<u>\$47,743</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, 2018

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Financial				
Personal Services	\$585,752	\$755,159	\$755,159	\$0
Materials and Supplies	63,000	60,691	58,547	2,144
Contractual Services	102,500	59,000	59,000	0
Capital Outlay	52,500	97,683	97,683	0
Total Financial	803,752	972,533	970,389	2,144
Clerical				
Personal Services	767,638	651,816	651,816	0
Contractual Services	1,500	2,540	2,540	0
Total Clerical	769,138	654,356	654,356	0
Residential				
Personal Services	0	457	457	0
Contractual Services	0	626	626	0
Total Residential	0	1,083	1,083	0
Daybreak Services				
Contractual Services	90,000	115,128	115,128	0
Resource				
Personal Services	1,530,728	1,680,560	1,680,560	0
Materials and Supplies	7,000	9,365	9,365	0
Contractual Services	4,239,246	4,311,753	4,213,521	98,232
Other	5,000	5,000	0	5,000
Total Resource	5,781,974	6,006,678	5,903,446	103,232
Total Expenditures	14,689,959	15,389,959	14,947,915	442,044
Net Change in Fund Balance	0	(700,000)	768,353	1,468,353
Fund Balance Beginning of Year	11,410,697	11,410,697	11,410,697	0
Fund Balance End of Year	\$11,410,697	\$10,710,697	\$12,179,050	\$1,468,353

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$14,939,044	\$14,939,044	\$15,063,076	\$124,032
Intergovernmental	8,848,120	8,848,120	9,648,224	800,104
Rentals and Royalties	5,160	5,160	10,162	5,002
Charges for Services	861,760	861,760	858,855	(2,905)
Contributions and Donations	250	250	50	(200)
Other	278,010	278,010	796,393	518,383
<i>Total Revenues</i>	<u>24,932,344</u>	<u>24,932,344</u>	<u>26,376,760</u>	<u>1,444,416</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,413,291	1,640,707	1,615,359	25,348
Materials and Supplies	39,633	34,556	29,548	5,008
Contractual Services	881,627	1,074,721	1,045,087	29,634
Capital Outlay	16,636	17,048	17,043	5
Other	293,250	293,250	268,984	24,266
Total Administration	<u>2,644,437</u>	<u>3,060,282</u>	<u>2,976,021</u>	<u>84,261</u>
Investigative Agent Service				
Personal Service	279,053	295,379	284,943	10,436
Materials and Supplies	2,375	2,049	1,259	790
Contractual Services	8,036	12,526	11,358	1,168
Capital Outlay	2,460	2,194	2,044	150
Total Investigative Agent Service	<u>291,924</u>	<u>312,148</u>	<u>299,604</u>	<u>12,544</u>
Leonard Kirtz				
Personal Service	2,265,774	2,237,706	2,203,443	34,263
Materials and Supplies	135,983	130,779	110,265	20,514
Contractual Services	362,865	381,289	358,379	22,910
Capital Outlay	20,920	18,803	14,853	3,950
Total Leonard Kirtz	<u>2,785,542</u>	<u>2,768,577</u>	<u>2,686,940</u>	<u>81,637</u>
Early Intervention				
Personal Services	691,922	691,548	687,031	4,517
Materials and Supplies	10,938	11,549	5,343	6,206
Contractual Services	260,807	255,566	251,484	4,082
Capital Outlay	3,530	3,530	0	3,530
Total Early Intervention	<u>\$967,197</u>	<u>\$962,193</u>	<u>\$943,858</u>	<u>\$18,335</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, 2018

	<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	\$1,623,802	\$1,739,189	\$1,703,146	\$36,043
Materials and Supplies	61,925	54,876	35,203	19,673
Contractual Supplies	303,103	287,644	279,511	8,133
Capital Outlay	1,000	10,585	6,840	3,745
Total Centre at Javit Court	<u>1,989,830</u>	<u>2,092,294</u>	<u>2,024,700</u>	<u>67,594</u>
MASCO				
Personal Services	1,530,505	1,510,145	1,484,190	25,955
Materials and Supplies	45,066	21,671	17,474	4,197
Contractual Supplies	935,526	855,450	737,329	118,121
Capital Outlay	1,160	140	0	140
Total MASCO	<u>2,512,257</u>	<u>2,387,406</u>	<u>2,238,993</u>	<u>148,413</u>
Community Services				
Personal Services	3,796,845	3,554,306	3,531,746	22,560
Materials and Supplies	19,641	23,197	19,067	4,130
Contractual Services	8,180,770	9,216,432	9,155,879	60,553
Capital Outlay	95,535	121,509	110,029	11,480
Other	276,639	155,121	136,725	18,396
Total Community Services	<u>12,369,430</u>	<u>13,070,565</u>	<u>12,953,446</u>	<u>117,119</u>
Transportation				
Personal Services	1,986,956	1,971,935	1,925,278	46,657
Materials and Supplies	342,165	289,101	262,658	26,443
Contractual Services	80,235	84,605	76,487	8,118
Capital Outlay	2,750	10,741	10,733	8
Total Transportation	<u>2,412,106</u>	<u>2,356,382</u>	<u>2,275,156</u>	<u>81,226</u>
Building and Grounds				
Personal Services	97,964	98,784	96,838	1,946
Materials and Supplies	150	190	190	0
Contractual Services	1,277	1,501	1,251	250
Total Building and Grounds	<u>99,391</u>	<u>100,475</u>	<u>98,279</u>	<u>2,196</u>
Community Environment				
Personal Services	1,845	0	0	0
Contractual Services	1,135	0	0	0
Total Community Environment	<u>\$2,980</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2018*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Rayen Avenue				
Contractual Services	\$0	\$2,000	\$2,000	\$0
Summer Camp				
Personal Services	228,775	217,811	215,489	2,322
Materials and Supplies	2,670	2,935	2,079	856
Contractual Services	21,383	27,030	18,594	8,436
Total Summer Camp	252,828	247,776	236,162	11,614
<i>Total Expenditures</i>	<u>26,327,922</u>	<u>27,360,098</u>	<u>26,735,159</u>	<u>624,939</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,395,578)	(2,427,754)	(358,399)	2,069,355
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	10,005	10,005
<i>Net Change in Fund Balance</i>	(1,395,578)	(2,427,754)	(348,394)	2,079,360
<i>Fund Balance Beginning of Year</i>	31,245,939	31,245,939	31,245,939	0
Prior Year Encumbrances Appropriated	814,118	814,118	814,118	0
<i>Fund Balance End of Year</i>	<u>\$30,664,479</u>	<u>\$29,632,303</u>	<u>\$31,711,663</u>	<u>\$2,079,360</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$2,474,008	\$2,474,008	\$0
Permissive Sales Tax	1,861,100	1,861,100	0
Intergovernmental	410,218	350,285	(59,933)
Other	159,255	281,990	122,735
<i>Total Revenues</i>	<u>4,904,581</u>	<u>4,967,383</u>	<u>62,802</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	3,850	3,850	0
Other	76,150	49,269	26,881
Total General Government	<u>80,000</u>	<u>53,119</u>	<u>26,881</u>
Debt Service:			
Principal Retirement	7,034,999	7,034,999	0
Interest and Fiscal Charges	2,023,314	1,372,511	650,803
Issuance Costs	61,388	61,388	0
Total Debt Service	<u>9,119,701</u>	<u>8,468,898</u>	<u>650,803</u>
<i>Total Expenditures</i>	<u>9,199,701</u>	<u>8,522,017</u>	<u>677,684</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,295,120)</u>	<u>(3,554,634)</u>	<u>740,486</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	3,180,000	3,180,000	0
Premium on Bond Anticipation Notes	41,388	41,388	0
Transfers In	53,472	333,332	279,860
<i>Total Other Financing Sources (Uses)</i>	<u>3,274,860</u>	<u>3,554,720</u>	<u>279,860</u>
<i>Net Change in Fund Balance</i>	(1,020,260)	86	1,020,346
<i>Fund Balance Beginning of Year</i>	<u>1,020,260</u>	<u>1,020,260</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,020,346</u>	<u>\$1,020,346</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$854,247	\$704,226	(\$150,021)
Intergovernmental	0	450,000	450,000
Interest	11,653	113,917	102,264
Contributions and Donations	0	93	93
<i>Total Revenues</i>	<u>865,900</u>	<u>1,268,236</u>	<u>402,336</u>
Expenditures			
Capital Outlay	4,328,958	3,046,616	1,282,342
Debt Service:			
Principal Retirement	16,330	15,000	1,330
Interest and Fiscal Charges	12,295	12,295	0
Issuance Costs	15,000	15,000	0
Total Debt Service	<u>43,625</u>	<u>42,295</u>	<u>1,330</u>
<i>Total Expenditures</i>	<u>4,372,583</u>	<u>3,088,911</u>	<u>1,283,672</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,506,683)</u>	<u>(1,820,675)</u>	<u>1,686,008</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	850,000	850,000	0
Advance In	0	133,167	133,167
Advance Out	(39,855)	(39,855)	0
Transfers In	7,428	97,104	89,676
Transfers Out	(1,098,917)	(333,332)	765,585
<i>Total Other Financing Sources (Uses)</i>	<u>(281,344)</u>	<u>707,084</u>	<u>988,428</u>
<i>Net Change in Fund Balance</i>	<u>(3,788,027)</u>	<u>(1,113,591)</u>	<u>2,674,436</u>
<i>Fund Balance Beginning of Year</i>	8,062,599	8,062,599	0
Prior Year Encumbrances Appropriated	<u>786,768</u>	<u>786,768</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,061,340</u>	<u>\$7,735,776</u>	<u>\$2,674,436</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Capital Grants	\$338,495	\$153,313	(\$185,182)
Charges for Services	843,770	801,565	(42,205)
Fees, Licenses and Permits	26,000	41,904	15,904
Special Assessments	10,000	6,919	(3,081)
Interest	1,750	15,760	14,010
General Obligation Notes Issued	345,000	345,000	0
Premium on General Obligation Notes Issued	3,543	3,543	0
General Obligation Bonds Issued	2,020,000	2,020,000	0
Other	2,252	1,252	(1,000)
<i>Total Revenues</i>	<u>3,590,810</u>	<u>3,389,256</u>	<u>(201,554)</u>
Expenses			
Materials and Supplies	62,648	54,253	8,395
Contractual Services	991,334	900,175	91,159
Capital Outlay	763,372	497,509	265,863
Other	6,946	4,055	2,891
Debt Service:			
Principal Retirement	2,394,009	2,389,009	5,000
Interest and Fiscal Charges	269,195	218,599	50,596
Issuance Costs	62,043	62,043	0
<i>Total Expenses</i>	<u>4,549,547</u>	<u>4,125,643</u>	<u>423,904</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(958,737)	(736,387)	222,350
Transfers In	500,269	500,000	(269)
<i>Net Change in Fund Equity</i>	(458,468)	(236,387)	222,081
<i>Fund Equity Beginning of Year</i>	577,093	577,093	0
Prior Year Encumbrances Appropriated	770,606	770,606	0
<i>Fund Equity End of Year</i>	<u>\$889,231</u>	<u>\$1,111,312</u>	<u>\$222,081</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Capital Grants	\$789,859	\$310,371	(\$479,488)
Charges for Services	27,094,813	26,671,909	(422,904)
Fees, Licenses and Permits	450,000	466,687	16,687
Special Assessments	200,000	205,378	5,378
Rentals	18,027	18,058	31
Interest	25,986	190,624	164,638
OPWC Loans Issued	3,674,083	512,674	(3,161,409)
General Obligation Notes Issued	2,870,000	2,870,000	0
Premium on General Obligation Notes Issued	29,475	29,475	0
Revenue Bonds Issued	679,803	2,382,068	1,702,265
Other	23,547	312,644	289,097
<i>Total Revenues</i>	<u>35,855,593</u>	<u>33,969,888</u>	<u>(1,885,705)</u>
Expenses			
Personal Services	9,753,675	9,727,935	25,740
Materials and Supplies	1,515,130	1,482,502	32,628
Contractual Services	12,536,650	12,016,653	519,997
Capital Outlay	13,629,430	12,120,263	1,509,167
Other	435,935	375,351	60,584
Debt Service:			
Principal Retirement	4,581,406	4,581,402	4
Interest and Fiscal Charges	993,788	964,723	29,065
Issuance Costs	49,475	49,475	0
<i>Total Expenses</i>	<u>43,495,489</u>	<u>41,318,304</u>	<u>2,177,185</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(7,639,896)	(7,348,416)	291,480
Transfers Out	(1,248,248)	(712,000)	536,248
<i>Net Change in Fund Equity</i>	(8,888,144)	(8,060,416)	827,728
<i>Fund Equity Beginning of Year</i>	26,319,783	26,319,783	0
Prior Year Encumbrances Appropriated	4,592,136	4,592,136	0
<i>Fund Equity End of Year</i>	<u>\$22,023,775</u>	<u>\$22,851,503</u>	<u>\$827,728</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,650,000	\$11,087,139	\$437,139
Interest	0	91,736	91,736
Fees, Licenses and Permits	20,000	40,150	20,150
Fines and Forfeitures	125,000	93,527	(31,473)
Rentals and Royalties	0	47	47
Other	0	230,033	230,033
<i>Total Revenues</i>	<u>10,795,000</u>	<u>11,542,632</u>	<u>747,632</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	121,620	120,143	1,477
Contractual Services	210	161	49
Total Prosecutor	<u>121,830</u>	<u>120,304</u>	<u>1,526</u>
Administration			
Personal Services	543,100	530,166	12,934
Materials and Supplies	13,201	12,737	464
Contractual Services	290,323	269,362	20,961
Capital Outlay	18,663	18,643	20
Other	2,137	2,137	0
Total Administration	<u>867,424</u>	<u>833,045</u>	<u>34,379</u>
Roads			
Personal Services	6,571,488	5,781,816	789,672
Materials and Supplies	739,450	712,914	26,536
Contractual Services	359,559	346,781	12,778
Capital Outlay	605,961	581,284	24,677
Other	5,600	0	5,600
Total Roads	<u>8,282,058</u>	<u>7,422,795</u>	<u>859,263</u>
Traffic			
Materials and Supplies	107,000	69,634	37,366
Contractual Services	126,805	122,079	4,726
Capital Outlay	75	75	0
Total Traffic	<u>\$233,880</u>	<u>\$191,788</u>	<u>\$42,092</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Contracts			
Materials and Supplies	\$952,471	\$952,471	\$0
Contractual Services	37,983	37,983	0
Capital Outlay	166,550	114,344	52,206
Total General Contracts	1,157,004	1,104,798	52,206
<i>Total Public Works</i>	10,662,196	9,672,730	989,466
Debt Service			
Principal Retirement	432,348	431,700	648
Interest and Fiscal Charges	119,127	113,848	5,279
Total Debt Service	551,475	545,548	5,927
<i>Total Expenditures</i>	11,213,671	10,218,278	995,393
<i>Excess of Revenues Over (Under) Expenditures</i>	(418,671)	1,324,354	1,743,025
Other Financing Sources (Uses)			
Transfers Out	(1,095,197)	(1,062,467)	32,730
<i>Net Change in Fund Balance</i>	(1,513,868)	261,887	1,775,755
<i>Fund Balance Beginning of Year</i>	4,480,197	4,480,197	0
Prior Year Encumbrances Appropriated	665,101	665,101	0
<i>Fund Balance End of Year</i>	\$3,631,430	\$5,407,185	\$1,775,755

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$2,402	\$2,402
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	2,402	2,402
<i>Fund Balance Beginning of Year</i>	143,800	143,800	0
<i>Fund Balance End of Year</i>	<u>\$143,800</u>	<u>\$146,202</u>	<u>\$2,402</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,543,100	\$3,626,254	\$83,154
Fees, Licenses and Permits	705,132	687,133	(17,999)
Contributions and Donations	3,000	4,055	1,055
Other	78,372	140,165	61,793
<i>Total Revenues</i>	<u>4,329,604</u>	<u>4,457,607</u>	<u>128,003</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,293,298	4,271,792	21,506
Materials and Supplies	17,820	16,177	1,643
Contractual Services	480,847	379,845	101,002
Capital Outlay	25,000	24,300	700
Other	910,074	857,180	52,894
<i>Total Expenditures</i>	<u>5,727,039</u>	<u>5,549,294</u>	<u>177,745</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,397,435)	(1,091,687)	305,748
Other Financing Sources (Uses)			
Transfers In	1,336,593	1,062,119	(274,474)
<i>Net Change in Fund Balance</i>	(60,842)	(29,568)	31,274
<i>Fund Balance Beginning of Year</i>	35,911	35,911	0
Prior Year Encumbrances Appropriated	40,257	40,257	0
<i>Fund Balance End of Year</i>	<u>\$15,326</u>	<u>\$46,600</u>	<u>\$31,274</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,400,000	\$2,429,008	\$29,008
Other	0	5,703	5,703
<i>Total Revenues</i>	<u>2,400,000</u>	<u>2,434,711</u>	<u>34,711</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,334,408	1,190,479	143,929
Materials and Supplies	31,000	26,349	4,651
Contractual Services	1,109,826	690,277	419,549
Capital Outlay	22,000	3,151	18,849
Other	60,698	60,698	0
<i>Total Expenditures</i>	<u>2,557,932</u>	<u>1,970,954</u>	<u>586,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(157,932)	463,757	621,689
Other Financing Sources (Uses)			
Transfers Out	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(307,932)	313,757	621,689
<i>Fund Balance Beginning of Year</i>	2,692,286	2,692,286	0
Prior Year Encumbrances Appropriated	262,471	262,471	0
<i>Fund Balance End of Year</i>	<u><u>\$2,646,825</u></u>	<u><u>\$3,268,514</u></u>	<u><u>\$621,689</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,000	\$0	(\$2,000)
Fees, Licenses and Permits	585,000	629,966	44,966
Fines and Forfeitures	82,500	68,708	(13,792)
Rentals and Royalties	18,000	18,582	582
Charges for Services	50,233	61,122	10,889
Contributions and Donations	1,000	2,574	1,574
Other	20,125	20,997	872
<i>Total Revenues</i>	<u>758,858</u>	<u>801,949</u>	<u>43,091</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	533,918	533,098	820
Materials and Supplies	44,374	33,607	10,767
Contractual Supplies	87,631	79,412	8,219
Capital Outlay	1,850	775	1,075
Other	31,899	31,899	0
<i>Total Expenditures</i>	<u>699,672</u>	<u>678,791</u>	<u>20,881</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	59,186	123,158	63,972
Other Financing Sources (Uses)			
Transfers Out	(145,000)	(139,365)	5,635
<i>Net Change in Fund Balance</i>	(85,814)	(16,207)	69,607
<i>Fund Balance Beginning of Year</i>	131,382	131,382	0
Prior Year Encumbrances Appropriated	19,468	19,468	0
<i>Fund Balance End of Year</i>	<u>\$65,036</u>	<u>\$134,643</u>	<u>\$69,607</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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$483,800	\$466,096	(\$17,704)
Charges for Services	200,475	285,450	84,975
Other	197,003	203,381	6,378
<i>Total Revenues</i>	<u>881,278</u>	<u>954,927</u>	<u>73,649</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	713,455	670,014	43,441
Materials and Supplies	4,688	3,787	901
Contractual Services	274,842	265,611	9,231
Other	18,608	18,608	0
<i>Total Expenditures</i>	<u>1,011,593</u>	<u>958,020</u>	<u>53,573</u>
<i>Net Change in Fund Balance</i>	(130,315)	(3,093)	127,222
<i>Fund Balance Beginning of Year</i>	214,917	214,917	0
Prior Year Encumbrances Appropriated	<u>50,102</u>	<u>50,102</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$134,704</u></u>	<u><u>\$261,926</u></u>	<u><u>\$127,222</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,275,274	\$2,485,455	\$210,181
Other	7,000	23,912	16,912
<i>Total Revenues</i>	<u>2,282,274</u>	<u>2,509,367</u>	<u>227,093</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	195,665	195,665	0
Contractual Supplies	34,415	9,582	24,833
Other	2,285	2,285	0
Total Administration	<u>232,365</u>	<u>207,532</u>	<u>24,833</u>
Plant Implementation			
Personal Services	485,629	450,986	34,643
Materials and Supplies	27,006	14,312	12,694
Contractual Services	1,242,289	1,242,289	0
Capital Outlay	5,287	5,287	0
Other	36,151	36,151	0
Total Plant Implementation	<u>1,796,362</u>	<u>1,749,025</u>	<u>47,337</u>
Health Department Enforcement			
Contractual Services	227,048	227,048	0
County Assistance			
Contractual Services	114,817	114,817	0
<i>Total Expenditures</i>	<u>2,370,592</u>	<u>2,298,422</u>	<u>72,170</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(88,318)	210,945	299,263
Other Financing Sources (Uses)			
Transfers Out	0	(2,000)	(2,000)
<i>Net Change in Fund Balance</i>	(88,318)	208,945	297,263
<i>Fund Balance Beginning of Year</i>	591,522	591,522	0
Prior Year Encumbrances Appropriated	96,496	96,496	0
<i>Fund Balance End of Year</i>	<u>\$599,700</u>	<u>\$896,963</u>	<u>\$297,263</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,750,740	\$3,783,199	\$32,459
Intergovernmental	1,875,873	1,965,153	89,280
Other	200,000	62,047	(137,953)
<i>Total Revenues</i>	<u>5,826,613</u>	<u>5,810,399</u>	<u>(16,214)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	955,066	850,548	104,518
Materials and Supplies	8,500	4,032	4,468
Contractual Services	6,312,243	5,139,096	1,173,147
Capital Outlay	7,553	7,553	0
Other	94,947	67,328	27,619
<i>Total Expenditures</i>	<u>7,378,309</u>	<u>6,068,557</u>	<u>1,309,752</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,551,696)	(258,158)	1,293,538
Other Financing Sources (Uses)			
Transfers In	260,130	218,129	(42,001)
<i>Net Change in Fund Balance</i>	(1,291,566)	(40,029)	1,251,537
<i>Fund Balance Beginning of Year</i>	<u>7,174,073</u>	<u>7,174,073</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,882,507</u></u>	<u><u>\$7,134,044</u></u>	<u><u>\$1,251,537</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$501	\$501
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	501	501
<i>Fund Balance Beginning of Year</i>	83,505	83,505	0
<i>Fund Balance End of Year</i>	<u>\$83,505</u>	<u>\$84,006</u>	<u>\$501</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$39,900	\$43,222	\$3,322
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	12,373	12,373	0
<i>Net Change in Fund Balance</i>	27,527	30,849	3,322
<i>Fund Balance Beginning of Year</i>	563,129	563,129	0
<i>Fund Balance End of Year</i>	\$590,656	\$593,978	\$3,322

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$110,000	\$113,322	\$3,322
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	23,000	13,150	9,850
Contractual Services	55,032	51,669	3,363
Capital Outlay	2,500	2,042	458
<i>Total Expenditures</i>	80,532	66,861	13,671
<i>Net Change in Fund Balance</i>	29,468	46,461	16,993
<i>Fund Balance Beginning of Year</i>	393,209	393,209	0
Prior Year Encumbrances Appropriated	729	729	0
<i>Fund Balance End of Year</i>	\$423,406	\$440,399	\$16,993

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$450,000	\$507,064	\$57,064
Special Assessments	285,000	287,330	2,330
Other	0	25,292	25,292
<i>Total Revenues</i>	<u>735,000</u>	<u>819,686</u>	<u>84,686</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	96,406	84,705	11,701
Materials and Supplies	3,378	2,672	706
Contractual Services	525,013	253,786	271,227
Capital Outlay	1,234,230	936,048	298,182
Other	32,122	32,093	29
<i>Total Expenditures</i>	<u>1,891,149</u>	<u>1,309,304</u>	<u>581,845</u>
<i>Net Change in Fund Balance</i>	(1,156,149)	(489,618)	666,531
<i>Fund Balance Beginning of Year</i>	1,612,456	1,612,456	0
Prior Year Encumbrances Appropriated	<u>74,431</u>	<u>74,431</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$530,738</u></u>	<u><u>\$1,197,269</u></u>	<u><u>\$666,531</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$190,000	\$212,626	\$22,626
Other	0	532	532
<i>Total Revenues</i>	<u>190,000</u>	<u>213,158</u>	<u>23,158</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	97,562	87,193	10,369
Materials and Supplies	13,000	7,504	5,496
Contractual Services	38,640	25,820	12,820
Capital Outlay	3,000	219	2,781
<i>Total Expenditures</i>	<u>152,202</u>	<u>120,736</u>	<u>31,466</u>
<i>Net Change in Fund Balance</i>	37,798	92,422	54,624
<i>Fund Balance Beginning of Year</i>	<u>2,035,477</u>	<u>2,035,477</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,073,275</u></u>	<u><u>\$2,127,899</u></u>	<u><u>\$54,624</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Coroner			
Materials and Supplies	10,000	1,642	8,358
<i>Net Change in Fund Balance</i>	(10,000)	(1,642)	8,358
<i>Fund Balance Beginning of Year</i>	59,415	59,415	0
<i>Fund Balance End of Year</i>	\$49,415	\$57,773	\$8,358

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$889,110	\$941,146	\$52,036
Fines and Forfeitures	32,900	39,867	6,967
Other	0	543	543
<i>Total Revenues</i>	<u>922,010</u>	<u>981,556</u>	<u>59,546</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	216,889	214,952	1,937
Materials and Supplies	94,934	31,561	63,373
Contractual Services	671,107	619,424	51,683
Capital Outlay	95,285	95,285	0
<i>Total Expenditures</i>	<u>1,078,215</u>	<u>961,222</u>	<u>116,993</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(156,205)	20,334	176,539
Other Financing Sources (Uses)			
Transfers Out	(20,000)	(21,774)	(1,774)
<i>Net Change in Fund Balance</i>	(176,205)	(1,440)	174,765
<i>Fund Balance Beginning of Year</i>	3,407,855	3,407,855	0
Prior Year Encumbrances Appropriated	41,727	41,727	0
<i>Fund Balance End of Year</i>	<u><u>\$3,273,377</u></u>	<u><u>\$3,448,142</u></u>	<u><u>\$174,765</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, 2018

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$14,524,074	\$12,611,792	(\$1,912,282)
Interest	0	2,476	2,476
Fees, Licenses and Permits	0	480	480
Charges for Services	25,000	51,489	26,489
Other	30,487	27,148	(3,339)
<i>Total Revenues</i>	<u>14,579,561</u>	<u>12,693,385</u>	<u>(1,886,176)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	620,191	577,302	42,889
Materials and Supplies	9,599	7,350	2,249
Contractual Services	4,358,659	4,200,470	158,189
Capital Outlay	222,543	139,304	83,239
Other	32,959	32,959	0
Total Commissioners	<u>5,243,951</u>	<u>4,957,385</u>	<u>286,566</u>
Prosecutor			
Personal Services	358,532	355,878	2,654
Materials and Supplies	3,701	2,694	1,007
Contractual Services	6,431	2,571	3,860
Capital Outlay	5,643	5,643	0
Other	6	6	0
Total Prosecutor	<u>374,313</u>	<u>366,792</u>	<u>7,521</u>
Board of Elections			
Other	18,265	6,390	11,875
<i>Total Legislative and Executive</i>	<u>\$5,636,529</u>	<u>\$5,330,567</u>	<u>\$305,962</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, 2018

	Final	Actual	Variance with Final Budget Positive (Negative)
Judicial:			
Juvenile Justice Court			
Personal Services	\$2,076,590	\$2,068,900	\$7,690
Materials and Supplies	34,067	28,721	5,346
Contractual Supplies	671,502	495,372	176,130
Capital Outlay	72,451	72,451	0
Other	6,069	6,069	0
Total Juvenile Justice Court	2,860,679	2,671,513	189,166
Domestic Relations Court			
Personal Services	79,999	76,380	3,619
Materials and Supplies	2,007	1,395	612
Contractual Supplies	12,377	10,427	1,950
Total Domestic Relations Court	94,383	88,202	6,181
Common Pleas Court			
Capital Outlay	89,879	89,862	17
Other	28,116	28,116	0
Total Common Pleas Court	117,995	117,978	17
Total Judicial	3,073,057	2,877,693	195,364
Total General Government	8,709,586	8,208,260	501,326
Public Safety:			
Sheriff Grants			
Personal Services	476,344	400,237	76,107
Materials and Supplies	6,467	6,467	0
Contractual Services	208,153	207,212	941
Capital Outlay	129,150	103,321	25,829
Other	48,569	48,563	6
Total Public Safety	\$868,683	\$765,800	\$102,883

(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, 2018

	Final	Actual	Variance with Final Budget Positive (Negative)
Health:			
Solid Waste Grants			
Materials and Supplies	\$9,655	\$9,655	\$0
Contractual Services	11,755	11,755	0
Other	2,336	2,336	0
Total Solid Waste Grants	23,746	23,746	0
Developmental Disabilities Board Grants			
Personal Services	59,894	59,894	0
Mental Health & Recovery Board			
Contractual Services	5,287,860	3,682,724	1,605,136
<i>Total Health</i>	<i>5,371,500</i>	<i>3,766,364</i>	<i>1,605,136</i>
<i>Total Expenditures</i>	<i>14,949,769</i>	<i>12,740,424</i>	<i>2,209,345</i>
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	<i>(370,208)</i>	<i>(47,039)</i>	<i>323,169</i>
Other Financing Sources (Uses)			
Advances In	0	367,970	367,970
Advances Out	(575,881)	(577,373)	(1,492)
Transfers In	179,746	214,759	35,013
Transfers Out	(809,434)	(218,129)	591,305
<i>Total Other Financing Sources (Uses)</i>	<i>(1,205,569)</i>	<i>(212,773)</i>	<i>992,796</i>
<i>Net Change in Fund Balance</i>	<i>(1,575,777)</i>	<i>(259,812)</i>	<i>1,315,965</i>
<i>Fund Balance Beginning of Year</i>	<i>1,910,274</i>	<i>1,910,274</i>	<i>0</i>
Prior Year Encumbrances Appropriated	321,399	321,399	0
<i>Fund Balance End of Year</i>	<i>\$655,896</i>	<i>\$1,971,861</i>	<i>\$1,315,965</i>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$3,900	\$3,940	\$40
Fines and Forfeitures	431,000	438,750	7,750
Charges for Services	2,000	1,980	(20)
Contributions and Donations	0	100	100
Other	0	654	654
<i>Total Revenues</i>	<u>436,900</u>	<u>445,424</u>	<u>8,524</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	142,069	138,588	3,481
Materials and Supplies	3,602	1,115	2,487
Contractual Services	404,129	378,593	25,536
Capital Outlay	100	0	100
<i>Total Expenditures</i>	<u>549,900</u>	<u>518,296</u>	<u>31,604</u>
<i>Net Change in Fund Balance</i>	(113,000)	(72,872)	40,128
<i>Fund Balance Beginning of Year</i>	119,933	119,933	0
Prior Year Encumbrances Appropriated	<u>19,318</u>	<u>19,318</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,251</u></u>	<u><u>\$66,379</u></u>	<u><u>\$40,128</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$1,678	\$1,678
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	378,215	363,027	15,188
Materials and Supplies	2,742	2,742	0
Contractual Services	149,076	60,409	88,667
Capital Outlay	56,309	56,309	0
<i>Total Expenditures</i>	586,342	482,487	103,855
<i>Excess of Revenues Over (Under) Expenditures</i>	(586,342)	(480,809)	105,533
Other Financing Sources (Uses)			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(86,342)	19,191	105,533
<i>Fund Balance Beginning of Year</i>	77,661	77,661	0
Prior Year Encumbrances Appropriated	8,791	8,791	0
<i>Fund Balance End of Year</i>	\$110	\$105,643	\$105,533

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Hotel/Lodging Tax	\$440,000	\$483,383	\$43,383
Fees, Licenses and Permits	75,000	84,804	9,804
Other	0	756	756
<i>Total Revenues</i>	<u>515,000</u>	<u>568,943</u>	<u>53,943</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	156,897	155,522	1,375
Materials and Supplies	16,520	13,467	3,053
Contractual Services	576,495	550,831	25,664
Capital Outlay	5,311	5,308	3
Other	31,578	31,011	567
<i>Total Expenditures</i>	<u>786,801</u>	<u>756,139</u>	<u>30,662</u>
<i>Net Change in Fund Balance</i>	(271,801)	(187,196)	84,605
<i>Fund Balance Beginning of Year</i>	628,303	628,303	0
Prior Year Encumbrances Appropriated	<u>105,347</u>	<u>105,347</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$461,849</u></u>	<u><u>\$546,454</u></u>	<u><u>\$84,605</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western Reserve Port Authority Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Hotel/Lodging Tax	\$0	\$1,127,894	\$1,127,894
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Hotel/Lodging Tax			
Other	0	1,061,368	(1,061,368)
<i>Net Change in Fund Balance</i>	0	66,526	66,526
<i>Fund Balance Beginning of Year</i>	29,809	29,809	0
<i>Fund Balance End of Year</i>	<u>\$29,809</u>	<u>\$96,335</u>	<u>\$66,526</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$4,021,848	\$3,963,262	(\$58,586)
Intergovernmental	88,624	166,264	77,640
<i>Total Revenues</i>	<u>4,110,472</u>	<u>4,129,526</u>	<u>19,054</u>
Expenditures			
Current:			
Human Services:			
Senior Citizen Services			
Contractual Services	4,070,472	3,950,472	120,000
Other	80,000	65,018	14,982
<i>Total Expenditures</i>	<u>4,150,472</u>	<u>4,015,490</u>	<u>134,982</u>
<i>Net Change in Fund Balance</i>	(40,000)	114,036	154,036
<i>Fund Balance Beginning of Year</i>	<u>186,334</u>	<u>186,334</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$146,334</u></u>	<u><u>\$300,370</u></u>	<u><u>\$154,036</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$371,258	\$320,045	(\$51,213)
Other	0	1,148	\$1,148
<i>Total Revenues</i>	<u>371,258</u>	<u>321,193</u>	<u>(50,065)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	232,217	232,014	203
Materials and Supplies	1,223	1,223	0
Contractual Services	145,915	141,166	4,749
Capital Outlay	7,345	7,345	0
<i>Total Expenditures</i>	<u>386,700</u>	<u>381,748</u>	<u>4,952</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,442)	(60,555)	(45,113)
Other Financing Sources (Uses)			
Advances In	0	43,433	43,433
<i>Net Change in Fund Balance</i>	(15,442)	(17,122)	(1,680)
<i>Fund Balance Beginning of Year</i>	<u>15,442</u>	<u>15,442</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$1,680)</u>	<u>(\$1,680)</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, 2018

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

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revenue Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,255,000	\$1,277,028	\$22,028
Other	5,345	5,343	(2)
<i>Total Revenues</i>	<u>1,260,345</u>	<u>1,282,371</u>	<u>22,026</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,311,791	1,305,463	6,328
Contractual Services	<u>18,241</u>	<u>18,237</u>	<u>4</u>
<i>Total Expenditures</i>	<u>1,330,032</u>	<u>1,323,700</u>	<u>6,332</u>
<i>Net Change in Fund Balance</i>	(69,687)	(41,329)	28,358
<i>Fund Balance Beginning of Year</i>	<u>96,777</u>	<u>96,777</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,090</u></u>	<u><u>\$55,448</u></u>	<u><u>\$28,358</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$88,588	\$88,588	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	20,000	19,475	525
Materials and Supplies	48,588	339	48,249
Contractual Services	20,000	0	20,000
<i>Total Expenditures</i>	88,588	19,814	68,774
<i>Net Change in Fund Balance</i>	0	68,774	68,774
<i>Fund Balance Beginning of Year</i>	20,044	20,044	0
<i>Fund Balance End of Year</i>	\$20,044	\$88,818	\$68,774

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$40,000	\$37,950	(\$2,050)
Other	0	266	266
<i>Total Revenues</i>	<u>40,000</u>	<u>38,216</u>	<u>(1,784)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	69,182	68,096	1,086
Contractual Services	4,355	4,355	0
<i>Total Expenditures</i>	<u>73,537</u>	<u>72,451</u>	<u>1,086</u>
<i>Net Change in Fund Balance</i>	(33,537)	(34,235)	(698)
<i>Fund Balance Beginning of Year</i>	<u>86,524</u>	<u>86,524</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$52,987</u></u>	<u><u>\$52,289</u></u>	<u><u>(\$698)</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$23,000	\$33,983	\$10,983
Other	10,000	2,940	(7,060)
<i>Total Revenues</i>	<u>33,000</u>	<u>36,923</u>	<u>3,923</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	2,384	2,384	0
Materials and Supplies	13,008	9,083	3,925
Contractual Services	17,465	9,850	7,615
Capital Outlay	42,832	21,194	21,638
Other	7,191	7,191	0
<i>Total Expenditures</i>	<u>82,880</u>	<u>49,702</u>	<u>33,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,880)	(12,779)	37,101
Other Financing Sources (Uses)			
Transfers In	27,000	37,882	10,882
<i>Net Change in Fund Balance</i>	(22,880)	25,103	47,983
<i>Fund Balance Beginning of Year</i>	79,833	79,833	0
Prior Year Encumbrances Appropriated	7,032	7,032	0
<i>Fund Balance End of Year</i>	<u>\$63,985</u>	<u>\$111,968</u>	<u>\$47,983</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,500,000	\$1,540,445	\$40,445
Other	0	4,652	4,652
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,545,097</u>	<u>45,097</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,039,680	957,310	82,370
Materials and Supplies	18,304	12,477	5,827
Contractual Services	121,567	109,566	12,001
Capital Outlay	11,911	11,835	76
Other	1,300	878	422
Total Title Administration	<u>1,192,762</u>	<u>1,092,066</u>	<u>100,696</u>
Security Deposits			
Personal Services	92,930	91,401	1,529
Contractual Services	125	118	7
Total Security Deposits	<u>93,055</u>	<u>91,519</u>	<u>1,536</u>
<i>Total Expenditures</i>	<u>1,285,817</u>	<u>1,183,585</u>	<u>102,232</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	214,183	361,512	147,329
Other Financing Sources (Uses)			
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(85,817)	61,512	147,329
<i>Fund Balance Beginning of Year</i>	1,241,525	1,241,525	0
Prior Year Encumbrances Appropriated	<u>4,069</u>	<u>4,069</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,159,777</u></u>	<u><u>\$1,307,106</u></u>	<u><u>\$147,329</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$110,000	\$106,220	(\$3,780)
Other	0	79	79
<i>Total Revenues</i>	<u>110,000</u>	<u>106,299</u>	<u>(3,701)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Personal Services	53,069	52,934	135
Materials and Supplies	1,600	0	1,600
Contractual Services	326,022	247,115	78,907
Capital Outlay	5,000	0	5,000
<i>Total Expenditures</i>	<u>385,691</u>	<u>300,049</u>	<u>85,642</u>
<i>Net Change in Fund Balance</i>	(275,691)	(193,750)	81,941
<i>Fund Balance Beginning of Year</i>	236,679	236,679	0
Prior Year Encumbrances Appropriated	<u>67,488</u>	<u>67,488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,476</u></u>	<u><u>\$110,417</u></u>	<u><u>\$81,941</u></u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$7,620	\$11,930	\$4,310
Other	9,701	9,701	0
<i>Total Revenues</i>	17,321	21,631	4,310
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	10,842	10,842	0
<i>Net Change in Fund Balance</i>	6,479	10,789	4,310
<i>Fund Balance Beginning of Year</i>	37,694	37,694	0
Prior Year Encumbrances Appropriated	12,000	12,000	0
<i>Fund Balance End of Year</i>	<u>\$56,173</u>	<u>\$60,483</u>	<u>\$4,310</u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$207,783	\$197,741	(\$10,042)
Other	839	1,236	397
<i>Total Revenues</i>	<u>208,622</u>	<u>198,977</u>	<u>(9,645)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	268,169	262,564	5,605
Materials and Supplies	1,791	1,711	80
Contractual Services	2,569	1,303	1,266
Other	189,063	125,819	63,244
<i>Total Expenditures</i>	<u>461,592</u>	<u>391,397</u>	<u>70,195</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(252,970)</u>	<u>(192,420)</u>	<u>60,550</u>
Other Financing Sources (Uses)			
Advances Out	(400)	(398)	2
Transfers In	280,000	263,159	(16,841)
<i>Total Other Financing Sources (Uses)</i>	<u>279,600</u>	<u>262,761</u>	<u>(16,839)</u>
<i>Net Change in Fund Balance</i>	26,630	70,341	43,711
<i>Fund Balance Beginning of Year</i>	<u>11,101</u>	<u>11,101</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,731</u></u>	<u><u>\$81,442</u></u>	<u><u>\$43,711</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Protective Services Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Jobs and Family Services			
Materials and Supplies	350	168	182
<i>Net Change in Fund Balance</i>	(350)	(168)	182
<i>Fund Balance Beginning of Year</i>	350	350	0
<i>Fund Balance End of Year</i>	\$0	\$182	\$182

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$70	\$70
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	70	70
<i>Fund Balance Beginning of Year</i>	<u>8,185</u>	<u>8,185</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,185</u></u>	<u><u>\$8,255</u></u>	<u><u>\$70</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$9,093,636	\$4,164,719	(\$4,928,917)
Interest	0	15,699	15,699
Other	49,837	49,912	75
<i>Total Revenues</i>	9,143,473	4,230,330	(4,913,143)
Expenditures			
Capital Outlay	11,844,942	6,522,368	5,322,574
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,701,469)	(2,292,038)	409,431
Other Financing Sources (Uses)			
Transfers In	1,776,559	912,467	(864,092)
<i>Net Change in Fund Balance</i>	(924,910)	(1,379,571)	(454,661)
<i>Fund Deficit Beginning of Year</i>	(77,019)	(77,019)	0
Prior Year Encumbrances Appropriated	1,422,123	1,422,123	0
<i>Fund Balance (Deficit) End of Year</i>	\$420,194	(\$34,467)	(\$454,661)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$641,653	\$435,159	(\$206,494)
Expenses			
Materials and Supplies	646,159	433,249	212,910
Contractual Services	9,000	5,500	3,500
Other	21,000	15,268	5,732
<i>Total Expenses</i>	676,159	454,017	222,142
<i>Net Change in Fund Equity</i>	(34,506)	(18,858)	15,648
<i>Fund Equity Beginning of Year</i>	22,347	22,347	0
Prior Year Encumbrances Appropriated	42,485	42,485	0
<i>Fund Equity End of Year</i>	\$30,326	\$45,974	\$15,648

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$845,766	\$1,015,590	\$169,824
Other	80,612	80,691	79
<i>Total Revenues</i>	<u>926,378</u>	<u>1,096,281</u>	<u>169,903</u>
Expenses			
Personal Services	125,554	107,209	18,345
Contractual Services	993,597	511,535	482,062
Claims	355,849	355,849	0
<i>Total Expenses</i>	<u>1,475,000</u>	<u>974,593</u>	<u>500,407</u>
<i>Net Change in Fund Equity</i>	(548,622)	121,688	670,310
<i>Fund Equity Beginning of Year</i>	<u>3,600,187</u>	<u>3,600,187</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,051,565</u></u>	<u><u>\$3,721,875</u></u>	<u><u>\$670,310</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$39,166	\$39,166	\$0
Charges for Services	25,830,000	25,673,532	(156,468)
Property Taxes	266,105	266,105	0
Other	0	57,107	57,107
<i>Total Revenues</i>	<u>26,135,271</u>	<u>26,035,910</u>	<u>(99,361)</u>
Expenses			
Personal Services	113,269	101,527	11,742
Contractual Services	2,813,978	1,674,921	1,139,057
Claims	22,379,782	22,379,782	0
Debt Service:			
Principal Retirement	215,000	215,000	0
Interest and Fiscal Charges	90,271	90,271	0
<i>Total Expenses</i>	<u>25,612,300</u>	<u>24,461,501</u>	<u>1,150,799</u>
<i>Net Change in Fund Equity</i>	522,971	1,574,409	1,051,438
<i>Fund Equity Beginning of Year</i>	7,430,387	7,430,387	0
Prior Year Encumbrances Appropriated	<u>10,100</u>	<u>10,100</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$7,963,458</u></u>	<u><u>\$9,014,896</u></u>	<u><u>\$1,051,438</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$497,551	\$444,430	(\$53,121)
Expenses			
Contractual Services	504,363	486,947	17,416
<i>Net Change in Fund Equity</i>	(6,812)	(42,517)	(35,705)
<i>Fund Deficit Beginning of Year</i>	(7,551)	(7,551)	0
Prior Year Encumbrances Appropriated	19,653	19,653	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$5,290</u>	<u>(\$30,415)</u>	<u>(\$35,705)</u>

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Statistical Section



Surgical Hospital at Southwoods
Surgical Hospital at Southwoods

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)

	2018	2017	2016	2015
Governmental Activities				
Net Investment in Capital Assets	\$102,921,806	\$102,337,821	\$101,977,095	\$104,880,283
Restricted:				
Capital Projects	8,027,790	11,395,939	10,836,930	12,761,249
Debt Service	461,813	0	0	0
Public Safety	13,238,257	12,473,377	7,961,489	8,579,315
Public Works	9,916,793	8,918,979	8,818,505	6,933,355
Health Services	43,875,308	43,350,170	41,709,134	40,009,775
Human Services	13,490,901	12,776,302	10,767,496	7,572,604
General Government	19,589,796	20,446,744	19,481,780	18,828,696
Unclaimed Monies	545,910	522,751	453,252	564,542
Unrestricted (Deficit)	<u>(108,806,275)</u>	<u>(102,079,674)</u>	<u>(46,793,739)</u>	<u>(49,417,148)</u>
<i>Total Governmental Activities Net Position</i>	<u>103,262,099</u>	<u>110,142,409</u>	<u>155,211,942</u>	<u>150,712,671</u>
Business Type - Activities				
Net Investment in Capital Assets	61,129,538	61,899,721	60,831,136	59,124,842
Restricted:				
Debt Service	11,372,802	10,995,730	10,824,964	10,532,612
Unrestricted	<u>3,575,793</u>	<u>2,100,477</u>	<u>7,503,256</u>	<u>10,020,817</u>
<i>Total Business-Type Activities Net Position</i>	<u>76,078,133</u>	<u>74,995,928</u>	<u>79,159,356</u>	<u>79,678,271</u>
Primary Government				
Net Investment in Capital Assets	164,051,344	164,237,542	162,808,231	164,005,125
Restricted	120,519,370	120,879,992	110,853,550	105,782,148
Unrestricted (Deficit)	<u>(105,230,482)</u>	<u>(99,979,197)</u>	<u>(39,290,483)</u>	<u>(39,396,331)</u>
<i>Total Primary Government Net Position</i>	<u>\$179,340,232</u>	<u>\$185,138,337</u>	<u>\$234,371,298</u>	<u>\$230,390,942</u>

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

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

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

2014	2013(1)	2012(1)	2011	2010	2009
\$102,647,200	\$100,693,379	\$102,251,744	\$105,436,457	\$103,800,107	\$105,837,357
15,223,440	16,482,068	15,988,064	21,405,318	21,194,406	16,287,858
0	0	0	0	0	0
2,316,308	2,031,458	1,542,631	3,116,336	2,667,985	1,971,754
7,337,863	7,376,307	6,278,575	6,913,979	6,125,209	5,035,422
36,791,140	34,303,503	34,592,025	30,666,928	29,184,576	22,272,037
6,589,182	6,742,989	7,067,963	7,613,780	8,828,195	6,264,431
15,260,442	17,137,100	15,257,143	19,603,535	19,608,309	24,302,480
421,086	450,507	0	0	0	0
(45,917,743)	11,230,770	11,760,418	6,643,075	3,169,362	7,400,652
<u>140,668,918</u>	<u>196,448,081</u>	<u>194,738,563</u>	<u>201,399,408</u>	<u>194,578,149</u>	<u>189,371,991</u>
60,998,456	55,414,313	53,320,745	50,114,060	48,144,464	50,293,677
11,741,157	11,384,862	11,877,870	14,872,863	15,250,948	7,162,067
<u>7,323,762</u>	<u>15,724,414</u>	<u>17,062,549</u>	<u>17,300,292</u>	<u>17,512,055</u>	<u>21,534,050</u>
<u>80,063,375</u>	<u>82,523,589</u>	<u>82,261,164</u>	<u>82,287,215</u>	<u>80,907,467</u>	<u>78,989,794</u>
163,645,656	156,107,692	155,572,489	155,550,517	151,944,571	156,131,034
95,680,618	95,908,794	92,604,271	104,192,739	102,859,628	83,296,049
<u>(38,593,981)</u>	<u>26,955,184</u>	<u>28,822,967</u>	<u>23,943,367</u>	<u>20,681,417</u>	<u>28,934,702</u>
<u>\$220,732,293</u>	<u>\$278,971,670</u>	<u>\$276,999,727</u>	<u>\$283,686,623</u>	<u>\$275,485,616</u>	<u>\$268,361,785</u>

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

	2018	2017	2016	2015
Program Revenues				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$7,004,603	\$6,957,096	\$7,142,290	\$7,177,799
Judicial	7,279,352	7,411,969	7,398,544	7,021,990
Public Safety	3,442,226	2,786,469	2,878,129	3,925,795
Public Works	134,257	148,291	204,052	201,515
Health	4,260,875	3,903,409	4,034,424	4,425,387
Human Services	2,009,219	1,938,733	2,031,879	1,894,829
Total Charges for Services and Assessments	24,130,532	23,145,967	23,689,318	24,647,315
Operating Grants and Contributions	62,552,851	68,592,436	65,366,347	65,156,016
Capital Grants	2,053,371	4,275,718	2,639,816	4,985,488
<i>Total Governmental Activities Program Revenue</i>	<u>88,736,754</u>	<u>96,014,121</u>	<u>91,695,481</u>	<u>94,788,819</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	842,419	838,288	790,407	681,419
Mahoning County Sewer	27,539,325	26,191,896	24,896,477	23,576,438
Total Charges for Services and Assessments	28,381,744	27,030,184	25,686,884	24,257,857
Capital Grants and Contributions	422,706	843,234	1,006,059	1,326,036
<i>Total Business-Type Activities Program Revenue</i>	<u>28,804,450</u>	<u>27,873,418</u>	<u>26,692,943</u>	<u>25,583,893</u>
<i>Total Primary Government Program Revenues</i>	<u>\$117,541,204</u>	<u>\$123,887,539</u>	<u>\$118,388,424</u>	<u>\$120,372,712</u>

2014	2013	2012	2011	2010	2009
\$6,738,883	\$6,767,123	\$5,942,694	\$6,138,992	\$5,868,142	\$5,858,412
5,568,575	5,662,224	5,496,605	5,738,234	5,618,604	5,275,306
5,852,721	5,870,710	5,154,194	4,527,870	4,709,310	4,296,566
402,778	213,278	159,737	170,932	144,868	180,907
4,798,664	4,498,260	4,695,655	4,787,038	4,977,960	3,501,479
1,884,021	1,883,573	1,765,741	1,934,935	1,741,689	1,857,974
25,245,642	24,895,168	23,214,626	23,298,001	23,060,573	20,970,644
62,141,088	61,410,982	72,408,390	78,695,348	87,111,613	101,408,097
4,177,023	2,505,708	6,399,688	5,260,990	3,056,458	2,221,132
91,563,753	88,811,858	102,022,704	107,254,339	113,228,644	124,599,873
628,692	525,149	472,744	433,795	542,440	496,189
22,819,113	20,608,295	20,611,234	21,132,254	20,635,860	23,348,025
23,447,805	21,133,444	21,083,978	21,566,049	21,178,300	23,844,214
816,222	933,776	1,021,992	1,722,636	1,997,482	748,452
24,264,027	22,067,220	22,105,970	23,288,685	23,175,782	24,592,666
\$115,827,780	\$110,879,078	\$124,128,674	\$130,543,024	\$136,404,426	\$149,192,539

(continued)

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

	2018	2017	2016	2015
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$26,663,721	\$26,144,160	\$23,990,469	\$23,050,539
Judicial	26,180,753	25,867,202	24,310,698	23,075,087
Public Safety	37,253,625	38,448,697	34,381,681	31,088,021
Public Works	14,824,344	13,985,860	15,480,125	14,205,410
Health	39,762,049	39,310,148	38,370,842	37,031,027
Human Services	45,823,401	45,416,756	41,123,931	39,850,859
Interest and Fiscal Charges	1,502,582	1,462,654	1,423,096	1,899,467
<i>Total Governmental Activities Expenses</i>	<u>192,010,475</u>	<u>190,635,477</u>	<u>179,080,842</u>	<u>170,200,410</u>
Business-Type Activities:				
Mahoning County Water	1,718,843	1,484,665	1,496,075	1,621,113
Mahoning County Sewer	28,182,735	27,230,508	25,717,354	24,440,240
<i>Total Business-Type Activities Expenses</i>	<u>29,901,578</u>	<u>28,715,173</u>	<u>27,213,429</u>	<u>26,061,353</u>
<i>Total Primary Government Program Expenses</i>	<u>221,912,053</u>	<u>219,350,650</u>	<u>206,294,271</u>	<u>196,261,763</u>
Net (Expense)/Revenue				
Governmental Activities	(103,273,721)	(94,621,356)	(87,385,361)	(75,411,591)
Business-Type Activities	(1,097,128)	(841,755)	(520,486)	(477,460)
<i>Total Primary Government Net Expense</i>	<u>(\$104,370,849)</u>	<u>(\$95,463,111)</u>	<u>(\$87,905,847)</u>	<u>(\$75,889,051)</u>

2014	2013	2012	2011	2010	2009
\$28,900,811	\$27,035,225	\$25,890,863	\$27,519,947	\$25,322,205	\$25,975,485
22,249,706	20,946,103	20,087,881	20,253,413	20,051,505	20,816,554
25,656,854	23,793,549	25,488,019	22,455,341	21,803,392	24,421,449
14,147,583	12,640,556	21,596,642	13,543,364	13,462,169	15,292,168
37,970,439	36,155,871	47,472,081	50,833,349	53,158,099	48,815,843
39,560,161	37,781,584	36,691,886	38,508,481	45,491,138	56,211,415
1,892,225	2,166,770	2,310,764	2,349,871	1,896,879	2,154,822
170,377,779	160,519,658	179,538,136	175,463,766	181,185,387	193,687,736
1,334,615	1,276,542	1,860,851	1,286,544	1,959,933	1,865,509
21,567,811	20,561,245	21,332,223	21,192,217	19,830,300	22,197,325
22,902,426	21,837,787	23,193,074	22,478,761	21,790,233	24,062,834
193,280,205	182,357,445	202,731,210	197,942,527	202,975,620	217,750,570
(78,814,026)	(71,707,800)	(77,515,432)	(68,209,427)	(67,956,743)	(69,087,863)
1,361,601	229,433	(1,087,104)	809,924	1,385,549	529,832
(\$77,452,425)	(\$71,478,367)	(\$78,602,536)	(\$67,399,503)	(\$66,571,194)	(\$68,558,031)

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

	2018	2017	2016	2015
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,877,357	\$4,512,373	\$3,662,630	\$1,986,258
General Obligation Bond Retirement	2,339,418	2,514,570	4,048,256	3,792,671
Children Services Board	8,138,126	8,126,958	8,599,799	8,490,515
Board of Developmental Disabilities	14,616,935	14,466,928	15,237,989	14,223,631
Board of Mental Health	3,665,774	3,631,508	3,822,813	3,567,489
Senior Citizens	3,800,912	4,553,599	0	0
Self-funded Hospitalization	266,105	271,910	0	0
Sales Tax Levied for:				
General Purposes	15,081,000	15,468,357	17,001,113	34,186,420
Criminal and Administrative Justice	25,277,996	25,836,588	26,525,325	5,484,247
Road Improvement Equipment	0	35,125	0	0
General Obligation Bond Retirement	1,105,022	1,264,255	433,141	1,758,561
Buildings and Equipment	668,567	491,502	274,184	0
Hotel/Lodging Taxes	1,716,294	1,463,522	0	0
Grants and Entitlements not Restricted to Specific Programs				
to Specific Programs	6,529,551	7,444,594	5,612,066	5,751,011
Conveyance Taxes	2,448,831	2,329,412	1,902,728	1,940,022
Interest	1,664,451	863,839	457,598	977,013
Payment in Lieu of Taxes	702,957	629,585	609,135	0
Gain on Sale of Capital Assets	0	82,550	30,377	0
Other	3,282,115	2,926,900	3,394,278	3,085,506
Transfers	212,000	(332,253)	273,200	212,000
<i>Total Governmental Activities</i>	<u>96,393,411</u>	<u>96,581,822</u>	<u>91,884,632</u>	<u>85,455,344</u>
Business-Type Activities:				
Interest	206,384	69,813	74,087	50,311
Gain on Sale of Capital Assets	0	717	0	0
Other	2,184,949	97,994	200,684	254,045
Transfers	(212,000)	332,253	(273,200)	(212,000)
<i>Total Business-Type Activities</i>	<u>2,179,333</u>	<u>500,777</u>	<u>1,571</u>	<u>92,356</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>98,572,744</u>	<u>97,082,599</u>	<u>91,886,203</u>	<u>85,547,700</u>
Change in Net Position				
Governmental Activities	(6,880,310)	1,960,466	4,499,271	10,043,753
Business-Type Activities	1,082,205	(340,978)	(518,915)	(385,104)
<i>Total Primary Government Change in Net Position</i>	<u>(\$5,798,105)</u>	<u>\$1,619,488</u>	<u>\$3,980,356</u>	<u>\$9,658,649</u>

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

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

2014	2013	2012	2011	2010	2009
\$3,017,749	\$5,297,879	\$1,974,972	\$8,945,439	\$7,546,732	\$7,481,675
3,975,496	1,515,889	4,288,832	0	0	0
4,952,827	4,869,189	4,720,439	4,988,594	4,911,419	4,894,162
13,898,401	13,691,556	13,289,321	14,067,091	13,859,914	13,818,219
3,482,494	3,429,022	3,327,222	3,520,543	3,467,814	3,457,020
0	0	0	0	0	0
0	0	0	0	0	0
33,297,009	30,438,298	30,636,548	30,392,085	27,168,574	25,825,362
0	0	0	0	0	0
0	0	0	0	0	0
840,000	1,400,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,622,413	6,783,824	5,768,962	6,950,031	9,601,640	10,840,691
1,782,152	1,853,653	1,696,113	1,373,069	1,305,659	1,282,347
436,809	180,089	838,035	1,109,454	905,562	2,190,058
0	0	0	0	0	0
0	0	0	0	3,078	0
4,259,245	3,655,919	4,134,143	3,761,310	4,385,541	3,128,219
212,000	302,000	180,000	(76,930)	0	(95,438)
76,776,595	73,417,318	70,854,587	75,030,686	73,155,933	72,822,315
39,351	76,827	159,468	268,360	507,037	555,796
0	9,150	0	0	0	0
471,945	249,015	1,081,585	224,534	25,087	447,702
(212,000)	(302,000)	(180,000)	76,930	0	95,438
299,296	32,992	1,061,053	569,824	532,124	1,098,936
77,075,891	73,450,310	71,915,640	75,600,510	73,688,057	73,921,251
(2,037,431)	1,709,518	(6,660,845)	6,821,259	5,199,190	3,734,452
1,660,897	262,425	(26,051)	1,379,748	1,917,673	1,628,768
(\$376,534)	\$1,971,943	(\$6,686,896)	\$8,201,007	\$7,116,863	\$5,363,220

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

	2018	2017	2016	2015
General Fund				
Nonspendable	\$545,910	\$522,751	\$453,252	\$564,542
Restricted	2,209,847	2,194,573	2,230,859	2,118,587
Committed	505,345	174,590	178,600	258,024
Assigned	691,539	985,398	1,722,495	2,265,751
Unassigned	15,578,611	13,215,775	9,285,767	5,964,407
Total General Fund	19,531,252	17,093,087	13,870,973	11,171,311
All Other Governmental Funds				
Restricted	88,355,932	86,344,894	80,284,005	78,144,955
Unassigned (Deficit)	(5,412,753)	(6,205,544)	(6,624,474)	(1,502,064)
Total All Other Governmental Funds	82,943,179	80,139,350	73,659,531	76,642,891
Total Governmental Funds	\$102,474,431	\$97,232,437	\$87,530,504	\$87,814,202

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

2014	2013	2012	2011	2010	2009
\$421,086	\$450,507	\$467,191	\$732,981	\$0	\$0
1,889,510	1,696,947	2,403,449	2,439,605	1,538,536	1,547,574
102,233	575,148	499,663	1,116,180	470,209	527,630
2,121,022	1,849,239	1,465,304	1,312,696	1,184,077	1,201,489
7,800,527	7,814,324	7,553,202	8,179,228	9,392,999	5,511,125
12,334,378	12,386,165	12,388,809	13,780,690	12,585,821	8,787,818
71,377,952	68,546,202	69,676,529	77,726,651	74,877,427	57,422,364
(3,282,688)	(4,150,097)	(3,863,862)	(7,901,864)	(8,470,204)	(8,438,515)
68,095,264	64,396,105	65,812,667	69,824,787	66,407,223	48,983,849
\$80,429,642	\$76,782,270	\$78,201,476	\$83,605,477	\$78,993,044	\$57,771,667

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

	2018	2017	2016	2015
Revenues				
Property Taxes	\$38,407,141	\$39,027,923	\$33,697,139	\$33,166,681
Payments in Lieu of Taxes	702,957	646,976	609,135	0
Permissive Sales Tax	42,142,629	43,419,456	44,234,168	40,445,450
Hotel/Lodging Taxes	1,716,294	1,482,288	0	0
Intergovernmental	73,152,094	79,198,342	71,217,912	76,354,344
Conveyance Taxes	2,448,831	2,329,412	1,902,728	1,940,022
Interest	1,664,451	863,864	457,598	977,013
Fees, Licenses and Permits	13,991,770	13,894,145	13,887,195	14,434,632
Fines and Forfeitures	2,424,474	2,592,754	2,709,026	2,792,235
Rentals and Royalties	2,000,211	1,950,539	2,008,922	2,064,740
Charges for Services	5,452,104	4,402,538	4,789,104	5,057,653
Contributions and Donations	6,872	8,016	16,785	105,734
Special Assessments	284,806	300,318	305,629	286,359
Other	3,157,346	2,893,937	3,233,763	3,085,506
<i>Total Revenues</i>	<u>187,551,980</u>	<u>193,010,508</u>	<u>179,069,104</u>	<u>180,710,369</u>
Expenditures				
General Government:				
Legislative and Executive	24,222,624	24,011,822	22,035,892	21,169,999
Judicial	24,166,441	23,734,147	23,047,092	22,422,241
Public Safety	32,490,961	32,087,263	29,828,685	29,323,034
Public Works	9,312,269	9,007,406	8,901,666	9,687,423
Health	38,329,134	37,720,470	37,672,105	36,399,668
Human Services	42,620,507	41,880,979	39,872,275	38,475,214
Capital Outlay	7,050,249	11,786,587	11,057,992	11,964,135
Debt Service				
Principal Retirement	2,831,699	3,538,228	3,589,223	3,683,687
Interest and Fiscal Charges	1,431,719	1,369,410	1,386,753	1,771,312
Bond Issuance Costs	76,388	358,205	466,109	30,018
<i>Total Expenditures</i>	<u>182,531,991</u>	<u>185,494,517</u>	<u>177,857,792</u>	<u>174,926,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,019,989</u>	<u>7,515,991</u>	<u>1,211,312</u>	<u>5,783,638</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	10,005	607,718	30,377	47,770
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	280,673	1,341,152
General Obligation Bonds Issued	0	6,975,000	9,305,000	0
Payment to Refunded Bond Escrow Agent	0	(6,202,468)	(11,590,477)	0
Premium on Bonds Issued	0	593,692	206,217	0
Transfers In	4,280,446	5,799,130	4,318,660	25,616,008
Transfers Out	(4,068,446)	(5,587,130)	(4,045,460)	(25,404,008)
<i>Total Other Financing Sources (Uses)</i>	<u>222,005</u>	<u>2,185,942</u>	<u>(1,495,010)</u>	<u>1,600,922</u>
Net Change in Fund Balances	<u>\$5,241,994</u>	<u>\$9,701,933</u>	<u>(\$283,698)</u>	<u>\$7,384,560</u>
Debt Service as a Percentage of Noncapital Expenditures	2.43%	2.84%	2.95%	3.36%

2014	2013	2012	2011	2010	2009
\$29,496,715	\$29,316,661	\$29,118,104	\$29,133,310	\$29,005,633	\$28,898,320
0	0	0	0	0	0
33,971,827	31,772,187	30,560,904	29,699,553	27,477,880	25,971,964
0	0	0	0	0	0
73,380,200	69,841,703	86,118,204	92,323,512	104,546,050	107,447,575
1,782,152	1,853,653	1,696,113	1,373,069	1,305,659	1,282,347
436,809	180,089	838,035	1,109,454	905,562	2,190,058
14,740,318	14,724,268	14,558,833	14,025,888	14,646,974	13,669,630
2,813,224	2,875,748	2,987,979	2,935,163	2,754,849	2,249,020
2,441,270	2,066,661	891,515	1,075,835	1,109,880	1,221,677
4,950,697	4,939,168	4,470,446	4,954,358	4,239,614	3,476,495
2,000	4,606	103,556	5,796	4,565	4,597
299,096	284,995	288,135	284,225	291,269	355,030
4,447,587	3,467,577	4,134,143	3,761,310	4,385,541	3,128,219
168,761,895	161,327,316	175,765,967	180,681,473	190,673,476	189,894,932
25,600,909	25,721,975	25,132,729	26,451,267	25,065,900	24,881,632
21,116,351	20,514,682	19,997,869	20,279,327	19,402,665	20,391,628
23,457,577	22,062,581	24,379,271	21,297,256	21,217,388	22,654,327
10,078,380	10,019,137	9,584,953	9,970,120	9,083,394	11,043,197
36,637,137	35,442,806	48,395,040	50,569,263	51,680,046	47,905,806
37,552,748	36,814,061	36,394,957	38,249,170	44,597,570	56,956,278
10,209,144	6,402,106	11,135,286	11,122,227	7,706,310	8,911,584
3,899,711	3,627,081	3,714,329	3,942,854	2,908,765	7,602,306
1,755,245	1,892,639	2,153,440	2,085,584	1,688,258	2,021,423
161,342	307,093	172,213	292,754	445,685	175,518
170,468,544	162,804,161	181,060,087	184,259,822	183,795,981	202,543,699
(1,706,649)	(1,476,845)	(5,294,120)	(3,578,349)	6,877,495	(12,648,767)
0	17,625	0	0	24,800	0
0	0	0	1,270,853	0	0
0	0	40,912	221,753	0	0
5,020,000	6,021,146	0	6,790,000	14,176,000	3,015,000
0	(5,934,092)	0	0	0	0
122,021	72,161	0	85,327	143,082	0
6,276,483	4,639,110	8,286,788	10,485,794	9,212,290	7,518,014
(6,064,483)	(4,758,311)	(8,437,581)	(10,662,945)	(9,212,290)	(7,613,452)
5,354,021	57,639	(109,881)	8,190,782	14,343,882	2,919,562
\$3,647,372	(\$1,419,206)	(\$5,404,001)	\$4,612,433	\$21,221,377	(\$9,729,205)
3.57%	3.60%	3.62%	3.54%	2.63%	5.01%

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

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

(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
2018	\$2,965,515,520	\$941,363,930	\$11,162,512,714	\$279,431,540	\$317,535,841
2017	2,913,594,420	935,487,110	10,997,375,800	259,468,060	294,850,068
2016	2,905,561,820	946,591,530	11,006,152,429	242,013,070	275,014,852
2015	2,899,755,880	880,861,940	10,801,765,200	224,785,320	255,437,864
2014	2,857,087,950	909,318,950	10,761,162,571	194,662,910	221,207,852
2013	2,851,153,750	916,921,610	10,765,929,600	174,204,740	197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511

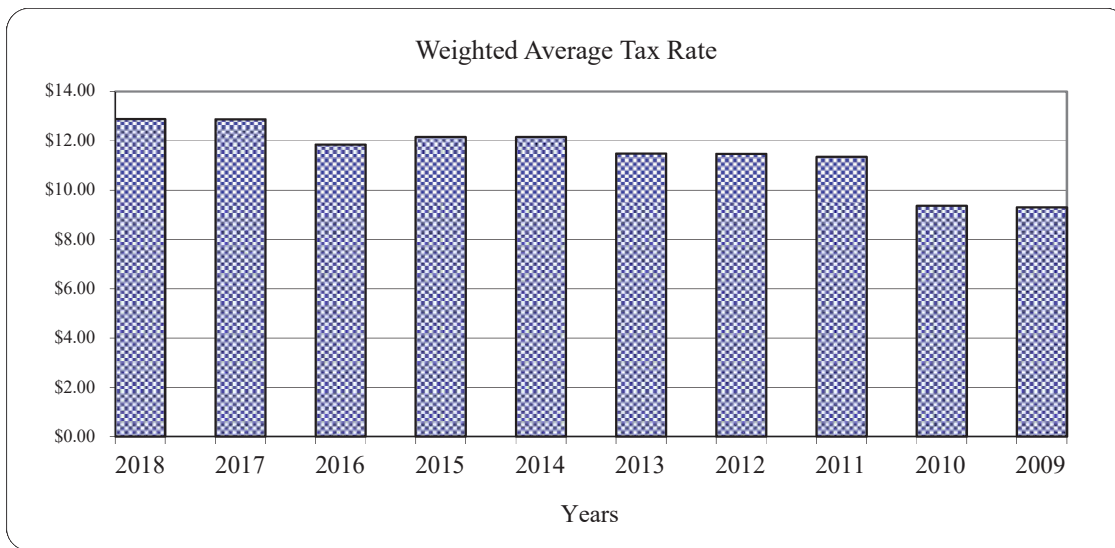
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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 tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent 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, at 5 percent for 2010. 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 was 2010.)

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

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	\$4,186,310,990	\$11,480,048,555	36.5%	\$12.88212
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



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

	2018	2017	2016	2015	2014
Unvoted Millage					
Operating	\$1.35000	\$1.25000	\$1.00000	\$1.00000	\$1.00000
Debt Service	0.75000	0.85000	1.10000	1.10000	1.10000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19103	0.19358	0.19349	0.19330	0.19330
Commercial/Industrial and Public Utility Real	0.28048	0.28153	0.27803	0.27597	0.27597
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.78762	0.79811	0.79773	0.79696	0.79696
Commercial/Industrial and Public Utility Real	0.81079	0.81382	0.80372	0.79776	0.79776
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29019	0.29405	0.29391	0.29363	0.29363
Commercial/Industrial and Public Utility Real	0.33663	0.33789	0.33370	0.33122	0.33122
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.93760	0.93760
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.93854	0.93854
General Business and Public Utility Personal	0.00000	0.00000	0.00000	1.00000	1.00000
2015 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.59211	0.60000	0.60000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.59776	0.60000	0.60000	0.00000	0.00000
General Business and Public Utility Personal	0.60000	0.60000	0.60000	0.00000	0.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03821	0.03872	0.03870	0.03866	0.03866
Commercial/Industrial and Public Utility Real	0.56095	0.05631	0.05561	0.05519	0.05519
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.80887	1.83297	1.83209	1.83032	1.83032
Commercial/Industrial and Public Utility Real	1.84310	1.85000	1.85000	1.85000	1.85000
General Business and Public Utility Personal	1.85000	1.85000	1.85000	1.85000	1.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.77982	2.81687	2.81551	2.81279	2.81279
Commercial/Industrial and Public Utility Real	2.86161	2.87232	2.83666	2.81561	2.81561
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.19679	1.21274	1.21215	1.21098	1.21098
Commercial/Industrial and Public Utility Real	1.38501	1.39020	1.37294	1.36275	1.36275
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
2010 Mahoning County Library					
Residential/Agricultural Real	1.75998	1.78343	1.78257	1.78085	1.78085
Commercial/Industrial and Public Utility Real	1.79329	1.80000	1.80000	1.80000	1.80000
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000	1.80000

2013	2012	2011	2010	2009
\$1.55000	\$1.00000	\$2.10000	\$2.10000	\$2.10000
0.55000	1.10000	0.00000	0.00000	0.00000
0.19520	0.19525	0.18180	0.18163	0.18166
0.27229	0.27200	0.27512	0.27239	0.27229
0.50000	0.50000	0.50000	0.50000	0.50000
0.80480	0.80502	0.74957	0.74886	0.74897
0.78712	0.78628	0.79530	0.78740	0.78712
0.85000	0.85000	0.85000	0.85000	0.85000
0.29652	0.29660	0.27617	0.27591	0.27595
0.32681	0.32645	0.33020	0.32692	0.32680
0.50000	0.50000	0.50000	0.50000	0.50000
0.94682	0.94709	0.88184	0.88102	0.88114
0.92603	0.92503	0.93565	0.92635	0.92602
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
0.03904	0.03905	0.36360	0.03633	0.03633
0.05446	0.05440	0.05502	0.05448	0.05446
0.10000	0.10000	0.10000	0.10000	0.10000
0.33184	0.33193	0.30907	0.30878	0.30882
0.46289	0.46240	0.46770	0.46305	0.46289
0.85000	0.85000	0.85000	0.85000	0.85000
2.84046	2.84126	2.64553	2.64305	2.64342
2.77808	2.77510	2.80694	2.77905	2.77807
3.00000	3.00000	3.00000	3.00000	3.00000
1.22289	1.22324	1.13897	1.13790	1.13806
1.34459	1.34314	1.35855	1.34505	1.34458
2.00000	2.00000	2.00000	2.00000	2.00000
0.72790	0.72810	0.67795	0.67731	0.67741
0.79568	0.79482	0.80395	0.79596	0.79568
1.00000	1.00000	1.00000	1.00000	1.00000
1.79949	1.80000	1.80000	0.00000	0.00000
1.78149	1.77958	1.80000	0.00000	0.00000
1.80000	1.80000	1.80000	0.00000	0.00000

(continued)

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

	2018	2017	2016	2015	2014
2016 Senior Citizen					
Residential/Agricultural Real	\$0.98685	\$1.00000	\$0.00000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	0.99627	1.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	0.00000	0.00000	0.00000
<hr/>					
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$10.43146	\$10.57047	\$9.56615	\$9.89509	\$9.89509
Commercial/Industrial and Public Utility Real	11.46590	11.00207	9.93066	10.22704	10.22704
General Business and Public Utility Personal	12.20000	12.20000	11.20000	11.60000	11.60000
<hr/>					
Total Millage by type of Property					
Residential/Agricultural Real	\$12.53146	\$12.67047	\$11.66615	\$11.99509	\$11.99509
Commercial/Industrial and Public Utility Real	13.56590	13.10207	12.03066	12.32704	12.32704
General Business and Public Utility Personal	14.30000	14.30000	13.30000	13.70000	13.70000
<hr/>					
Total Weighted Average Tax Rate	\$12.88212	\$12.87165	\$11.84700	\$12.16378	\$12.15509
<hr/>					
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	6.65774	6.90000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	6.84529	6.90000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	6.90000	6.90000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	6.80000	6.79133	5.65000	6.79937	6.79937
Commercial/Industrial and Public Utility Real	6.41503	6.43148	6.64753	6.62728	6.62728
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000	6.80000
Salem					
Residential/Agricultural Real	4.49648	4.19339	4.24240	4.24054	4.24054
Commercial/Industrial and Public Utility Real	4.70059	4.39927	4.43242	4.38808	4.38808
General Business and Public Utility Personal	4.90000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	7.00000	7.00000	7.00000	7.00000	7.00000
Commercial/Industrial and Public Utility Real	7.00000	7.00000	6.99651	6.99801	6.99801
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000	7.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2013	2012	2011	2010	2009
\$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
\$9.20496	\$9.20754	\$9.02450	\$6.89079	\$6.89176
9.52944	9.51920	9.62843	7.75065	7.74791
11.60000	11.60000	11.60000	9.80000	9.80000
\$11.30496	\$11.30754	\$11.12450	\$8.99079	\$8.99176
11.62944	11.61920	11.72843	9.85065	9.84791
13.70000	13.70000	13.70000	11.90000	11.90000
\$11.48735	\$11.47871	\$11.35746	\$9.37089	\$9.29600
\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
12.70000	9.70000	5.93761	5.63407	5.63287
12.70000	9.70000	6.47829	6.17356	6.16830
12.70000	9.70000	6.50000	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	6.80000	4.00000	4.78398	4.78688
6.61637	6.80000	3.79459	4.79794	4.80000
6.80000	6.80000	6.80000	4.80000	4.80000
4.18781	4.18267	4.17656	4.14620	4.14412
4.25900	4.26410	4.26107	4.28851	4.34529
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

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

	2018	2017	2016	2015	2014
Villages					
Beloit					
Residential/Agricultural Real	\$22.68336	\$22.61436	\$22.61856	\$22.61580	\$22.61580
Commercial/Industrial and Public Utility Real	22.58943	22.94143	22.80204	22.80204	22.80204
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
Craig Beach					
Residential/Agricultural Real	9.51573	6.95139	6.94982	6.93776	6.93776
Commercial/Industrial and Public Utility Real	10.73753	7.91964	7.91964	7.87881	7.87881
General Business and Public Utility Personal	11.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.99259	4.99425	4.99289	4.99044	4.99044
Commercial/Industrial and Public Utility Real	5.67185	5.65735	5.68693	5.87803	5.87803
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	16.64512	17.37131	15.36855	15.36751	15.36751
Commercial/Industrial and Public Utility Real	16.79696	16.89993	14.89993	14.89993	14.89993
General Business and Public Utility Personal	17.40000	17.40000	15.40000	15.40000	15.40000
Poland					
Residential/Agricultural Real	10.00614	10.41199	8.40662	8.40380	8.40380
Commercial/Industrial and Public Utility Real	10.45749	10.37956	8.37956	8.37901	8.37901
General Business and Public Utility Personal	10.60000	10.60000	8.60000	8.60000	8.60000
Sebring					
Residential/Agricultural Real	7.31452	7.25270	7.23821	7.23830	7.23830
Commercial/Industrial and Public Utility Real	7.74602	7.95885	7.95885	7.95517	7.95517
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	12.23513	12.09475	12.03183	12.03419	12.03419
Commercial/Industrial and Public Utility Real	14.84037	14.65519	14.66894	14.39651	14.39651
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	15.86243	16.03531	15.53777	15.53192	15.53192
Commercial/Industrial and Public Utility Real	16.27747	16.63777	16.05116	16.00987	16.00987
General Business and Public Utility Personal	19.50000	19.50000	19.00000	19.00000	19.00000
Beaver					
Residential/Agricultural Real	12.62462	13.00773	13.01770	13.02221	13.02221
Commercial/Industrial and Public Utility Real	13.48151	13.78732	14.04430	14.03781	14.03781
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	7.69021	5.07058	5.06896	6.95335	6.95335
Commercial/Industrial and Public Utility Real	7.97282	5.25211	5.25586	7.08808	7.08808
General Business and Public Utility Personal	8.60000	5.80000	5.80000	7.80000	7.80000

2013	2012	2011	2010	2009
\$22.77551	\$22.77532	\$16.22966	\$18.65110	\$12.64935
22.79856	22.79856	16.18314	18.70331	12.71107
23.50000	23.50000	17.11000	22.00000	16.00000
6.90087	6.90260	6.85700	6.78921	6.76080
7.06173	7.06173	7.57415	7.57415	7.57415
8.20000	8.20000	8.20000	8.20000	8.20000
4.98747	4.98747	5.12311	5.12073	5.12078
5.86507	5.86506	6.01102	5.91200	5.91200
8.00000	8.00000	8.00000	8.00000	8.00000
15.36598	15.37599	13.34248	13.36183	13.36222
15.18568	15.15872	13.34020	13.34020	13.34287
15.40000	15.40000	13.40000	13.40000	13.40000
8.38569	8.38399	8.24238	8.22793	8.22123
8.17840	8.17840	8.05259	8.05259	8.05079
8.60000	8.60000	8.60000	8.60000	8.60000
7.23507	7.23569	6.88452	6.88413	6.88293
7.95670	7.90322	7.99050	7.99048	7.99049
8.40000	8.40000	8.40000	8.40000	8.40000
11.86985	11.84127	11.88548	11.78994	11.83599
14.39533	14.39533	13.98936	14.18844	14.18512
19.70000	19.70000	19.70000	19.70000	19.70000
15.52630	12.28578	11.28373	11.27543	11.28050
15.98184	13.21968	12.88706	12.88029	12.86161
19.00000	18.60000	18.10000	18.10000	18.10000
13.32219	13.34687	13.41501	13.39495	13.39483
13.88960	13.84130	13.75981	13.80410	13.86359
18.30000	18.30000	18.30000	18.30000	18.30000
7.19989	7.19785	7.18927	5.18898	5.19124
7.08961	7.08961	7.46857	5.46857	5.46857
7.80000	7.80000	7.80000	5.80000	5.80000

(continued)

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

	2018	2017	2016	2015	2014
Boardman					
Residential/Agricultural Real	\$15.21011	\$15.38457	\$15.37632	\$15.36765	\$15.36765
Commercial/Industrial and Public Utility Real	15.34225	15.31763	15.17293	15.06303	15.06303
General Business and Public Utility Personal	21.10000	21.10000	21.10000	21.10000	21.10000
Canfield					
Residential/Agricultural Real	2.69625	2.70032	2.70043	2.70048	2.70048
Commercial/Industrial and Public Utility Real	2.71710	2.71796	2.71850	2.71827	2.71827
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	14.66773	14.30604	14.28609	14.24837	14.24837
Commercial/Industrial and Public Utility Real	16.36675	16.20796	16.20995	14.91555	14.91555
General Business and Public Utility Personal	21.00000	21.00000	21.00000	21.00000	21.00000
Ellsworth					
Residential/Agricultural Real	3.92441	3.97109	3.97153	3.97790	3.97790
Commercial/Industrial and Public Utility Real	4.19463	4.32297	4.24983	4.24983	4.24983
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.74953	1.74750	1.77437	1.77399	1.77399
Commercial/Industrial and Public Utility Real	1.81103	1.81356	1.86839	1.86070	1.86070
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.16698	10.18061	10.18170	10.17677	10.17677
Commercial/Industrial and Public Utility Real	11.00000	11.00000	11.00000	11.00000	11.00000
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.00254	9.01268	8.14717	8.66216	8.66216
Commercial/Industrial and Public Utility Real	9.50977	9.62549	9.10586	9.76402	9.76402
General Business and Public Utility Personal	9.70000	9.70000	9.70000	10.40000	10.40000
Jackson					
Residential/Agricultural Real	8.38896	8.59007	8.59215	8.58033	8.58033
Commercial/Industrial and Public Utility Real	8.60224	8.95000	8.84286	8.81804	8.81804
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.33978	8.69103	8.68698	8.69018	8.69018
Commercial/Industrial and Public Utility Real	9.01632	9.02800	9.00620	8.82702	8.82702
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
Poland					
Residential/Agricultural Real	4.84927	5.02407	5.02614	5.02673	5.02673
Commercial/Industrial and Public Utility Real	6.04699	5.84718	5.69776	5.72287	5.72287
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2013	2012	2011	2010	2009
\$15.35450	\$15.35353	\$10.78226	\$10.77538	\$10.77261
14.87157	14.85547	11.41811	11.37645	11.36505
21.10000	21.10000	17.25000	17.25000	17.25000
2.70077	2.70080	2.69922	2.69918	2.69914
2.71749	2.71744	2.71529	2.71448	2.71467
2.75000	2.75000	2.75000	2.75000	2.75000
14.62025	10.99029	10.71219	10.70960	10.68867
15.12503	11.74445	11.89976	11.76286	11.74711
21.00000	19.50000	19.50000	19.50000	19.50000
4.06299	4.06401	4.07758	4.07677	4.07804
4.24973	4.24973	4.28022	4.28022	4.28022
4.70000	4.70000	4.70000	4.70000	4.70000
1.76591	1.76619	1.75603	1.74900	1.75004
1.85837	1.85873	1.85419	1.93895	1.94027
2.00000	2.00000	2.00000	2.00000	2.00000
10.86401	10.86233	10.87455	10.87646	10.88350
10.99960	11.00000	10.94486	10.94060	10.94060
11.00000	11.00000	11.00000	11.00000	11.00000
9.08631	9.08727	9.15527	9.15194	6.93421
9.68379	9.61232	9.55859	7.45857	7.45857
10.40000	10.40000	10.40000	10.40000	8.60000
8.93656	8.94690	8.85728	7.95553	8.05360
8.76500	8.76524	8.94999	7.93404	7.92076
8.95000	8.95000	8.95000	8.95000	8.95000
8.81262	8.06655	8.55912	8.55806	8.55405
8.72277	8.41300	8.69159	8.69825	9.05346
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
5.04083	5.04490	4.91971	4.91748	4.91725
5.74462	5.74470	5.71273	5.76431	5.76562
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

	2018	2017	2016	2015	2014
Smith					
Residential/Agricultural Real	\$7.03047	\$6.74862	\$6.74689	\$6.75121	\$6.75121
Commercial/Industrial and Public Utility Real	10.37735	10.39618	10.23122	9.74033	9.74033
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	9.84056	10.18779	10.64298	10.18834	10.18834
Commercial/Industrial and Public Utility Real	10.62405	10.66531	10.66531	10.66060	10.66060
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.92852	0.93994	0.93965	0.93934	0.93934
Commercial/Industrial and Public Utility Real	0.94798	0.94708	0.93893	0.93163	0.93163
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	4.64356	5.01360	5.01915	5.02036	5.02036
Commercial/Industrial and Public Utility Real	4.90864	4.97414	4.99463	4.97593	4.97593
General Business and Public Utility Personal	5.92000	5.92000	5.92000	5.92000	5.92000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.86827	1.89317	1.64238	1.64079	1.64079
Commercial/Industrial and Public Utility Real	1.91834	1.92552	1.65472	1.64244	1.64244
General Business and Public Utility Personal	2.00000	2.00000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	2.57605	2.73105	2.73220	2.73243	2.73243
Commercial/Industrial and Public Utility Real	2.98362	2.91131	2.86008	2.87188	2.87188
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	2.01795	2.07319	2.07523	2.07406	2.07406
Commercial/Industrial and Public Utility Real	2.04749	2.06460	2.03773	2.02455	2.02455
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	34.94362	35.29589	35.70856	37.49782	37.49782
Commercial/Industrial and Public Utility Real	41.15080	41.53349	41.92484	42.50173	42.50173
General Business and Public Utility Personal	61.10000	61.20000	61.60000	62.20000	62.20000
Austintown Local					
Residential/Agricultural Real	35.10441	35.37949	35.28307	35.35340	35.35340
Commercial/Industrial and Public Utility Real	39.09026	39.75164	39.32058	39.29032	39.29032
General Business and Public Utility Personal	60.40000	60.40000	60.30000	60.40000	60.40000

2013	2012	2011	2010	2009
\$7.14024	\$7.13724	\$6.93969	\$6.94035	\$6.94354
9.79321	9.76578	9.69116	9.69221	9.71438
12.80000	12.80000	12.80000	12.80000	12.80000
10.44574	10.44884	10.60787	10.65041	9.18572
10.92582	10.93081	11.43036	11.14661	9.67107
14.40000	14.40000	14.40000	14.40000	14.40000
0.93887	0.93884	0.91333	0.56842	0.56823
0.91890	0.91783	0.94526	0.59359	0.59291
1.00000	1.00000	1.00000	1.00000	1.00000
3.78254	3.78482	3.70212	3.69958	3.69751
3.68377	3.68231	3.68621	3.55961	3.56819
4.67000	4.67000	4.67000	4.67000	4.67000
1.65693	1.65740	1.54323	1.54178	1.54200
1.62055	1.61881	1.63738	1.62111	1.62054
1.75000	1.75000	1.75000	1.75000	1.75000
2.74174	2.74466	1.67630	1.67446	1.67399
2.84693	2.84693	1.81740	1.83165	1.83170
3.80000	2.80000	2.80000	2.80000	2.80000
0.00000	0.00000	0.00000	0.00000	3.63759
0.00000	0.00000	0.00000	0.00000	4.43966
0.00000	0.00000	0.00000	0.00000	5.00000
2.09933	2.10000	2.00100	2.00000	2.00000
2.00249	2.10000	2.01838	2.00330	2.00431
2.10000	2.10000	2.10000	2.10000	2.10000
37.37888	33.55584	33.30340	33.65598	32.66194
41.97546	36.44059	35.67334	35.77899	35.21895
62.10000	60.60000	60.40000	60.80000	60.70000
35.52582	35.52546	33.72260	30.80382	30.81508
39.42646	39.43338	39.63453	36.71238	36.64809
60.60000	60.60000	60.40000	57.50000	57.50000

(continued)

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

	2018	2017	2016	2015	2014
Boardman Local					
Residential/Agricultural Real	\$39.18082	\$39.48217	\$39.46082	\$39.43751	\$39.43751
Commercial/Industrial and Public Utility Real	40.42875	40.24928	39.93429	39.70942	39.70942
General Business and Public Utility Personal	58.15000	58.15000	58.15000	58.15000	58.15000
Campbell City					
Residential/Agricultural Real	47.35000	42.65000	42.65000	42.17224	42.17224
Commercial/Industrial and Public Utility Real	46.30259	41.44905	41.32773	40.85438	40.85438
General Business and Public Utility Personal	47.35000	42.65000	42.65000	42.20000	42.20000
Canfield Local					
Residential/Agricultural Real	34.78878	37.11952	37.14981	37.15771	37.15771
Commercial/Industrial and Public Utility Real	36.52318	36.98500	37.10457	36.99185	36.99185
General Business and Public Utility Personal	59.80000	59.90000	59.90000	59.90000	59.90000
Columbiana Local					
Residential/Agricultural Real	24.83822	24.97682	25.10257	25.08679	25.08679
Commercial/Industrial and Public Utility Real	24.60002	24.60002	24.74451	24.64437	24.64437
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	33.50000
Hubbard Local					
Residential/Agricultural Real	41.59008	37.99944	38.24776	38.02917	38.02917
Commercial/Industrial and Public Utility Real	47.39009	43.00291	42.59818	42.32697	42.32697
General Business and Public Utility Personal	62.85000	58.55000	58.80000	58.60000	58.60000
Jackson Milton Local					
Residential/Agricultural Real	32.47665	32.81448	32.90364	32.79148	32.79148
Commercial/Industrial and Public Utility Real	32.97968	34.24444	33.42384	33.15638	33.15638
General Business and Public Utility Personal	44.65000	44.95000	45.05000	44.95000	44.95000
Leetonia Local					
Residential/Agricultural Real	33.38299	33.38198	33.78628	33.78603	33.78603
Commercial/Industrial and Public Utility Real	33.42843	33.42065	33.83299	33.82874	33.82874
General Business and Public Utility Personal	33.51000	33.51000	33.91000	33.91000	33.91000
Lowellville Local					
Residential/Agricultural Real	26.77587	27.14792	27.13718	27.03889	27.03889
Commercial/Industrial and Public Utility Real	40.80825	40.72064	41.08618	37.20251	37.20251
General Business and Public Utility Personal	61.20000	61.60000	61.60000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	38.63826	41.18251	41.38910	41.38925	41.38925
Commercial/Industrial and Public Utility Real	39.65088	41.56726	41.52951	41.49796	41.49796
General Business and Public Utility Personal	51.40000	53.20000	53.40000	53.40000	53.40000
Sebring Local					
Residential/Agricultural Real	26.85510	26.44939	26.46744	28.06782	28.06782
Commercial/Industrial and Public Utility Real	39.23163	40.64666	40.74666	42.32122	42.32122
General Business and Public Utility Personal	54.60000	57.60000	57.70000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	36.25702	37.36627	37.56802	38.06657	38.06657
Commercial/Industrial and Public Utility Real	36.50237	38.08830	38.09110	38.61225	38.61225
General Business and Public Utility Personal	55.10000	56.20000	56.40000	56.90000	56.90000

2013	2012	2011	2010	2009
\$38.81204	\$34.91210	\$32.16046	\$32.13118	\$32.11773
38.78400	34.84360	35.39078	35.24222	35.22561
58.15000	54.25000	53.95000	53.95000	53.95000
41.61928	40.61907	35.79206	36.76894	36.76122
39.40966	38.38981	36.82576	37.79910	37.76946
41.70000	40.70000	39.45000	40.45000	40.45000
31.33631	32.35032	33.06431	32.88616	32.87574
30.83505	31.86585	33.49962	32.51091	32.56466
54.00000	55.00000	56.60000	56.60000	56.60000
24.85243	24.85162	25.69285	25.50000	25.50002
24.60001	24.60002	25.50020	25.67612	25.69803
33.50000	33.50000	34.40000	34.40000	34.40000
38.15477	38.45930	36.21122	37.09909	37.07610
42.32367	42.32518	41.64287	42.44615	41.93289
58.75000	59.10000	57.95000	58.90000	58.85000
33.20079	33.40097	33.45738	33.51406	33.55729
33.25867	33.45868	33.66809	33.56785	33.57077
45.35000	45.55000	45.55000	45.65000	45.65000
33.79027	33.79004	33.19062	33.18734	33.18753
33.82670	33.82545	33.22289	33.25853	33.25883
33.91000	33.91000	33.31000	33.31000	33.31000
27.27454	27.27169	27.62487	27.59771	27.60366
37.07300	37.07299	38.35541	37.38706	37.37953
61.50000	61.50000	61.50000	61.50000	61.50000
41.33681	35.45433	35.62209	35.60390	35.59875
40.94487	35.00119	35.99584	35.93609	35.88326
53.30000	47.40000	48.30000	48.30000	48.30000
28.05254	28.05521	26.06622	26.06456	26.05944
42.33030	41.95984	42.38815	42.38804	42.38804
59.30000	59.30000	59.30000	59.30000	59.30000
38.08951	38.28998	38.31471	38.39510	38.49530
38.20819	38.28360	38.47210	38.38470	38.94858
56.90000	57.10000	57.10000	57.20000	57.30000

(continued)

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

	2018	2017	2016	2015	2014
Springfield Local					
Residential/Agricultural Real	\$25.46040	\$25.48801	\$25.48723	\$25.48319	\$25.48319
Commercial/Industrial and Public Utility Real	25.48175	25.49384	25.49384	25.48419	25.48419
General Business and Public Utility Personal	36.00000	36.00000	36.00000	36.00000	36.00000
Struthers City					
Residential/Agricultural Real	39.95553	38.26224	38.22732	38.19371	38.19371
Commercial/Industrial and Public Utility Real	50.95745	50.44478	48.10241	48.12208	48.12208
General Business and Public Utility Personal	63.70000	63.50000	63.50000	63.50000	63.50000
Weathersfield Local					
Residential/Agricultural Real	36.14353	38.45909	38.37868	38.60932	38.60932
Commercial/Industrial and Public Utility Real	43.32511	46.18603	46.07915	45.78075	45.78075
General Business and Public Utility Personal	60.40000	62.00000	62.00000	62.25000	62.25000
West Branch Local					
Residential/Agricultural Real	23.29968	23.05909	23.06586	23.06453	23.06453
Commercial/Industrial and Public Utility Real	24.75771	24.22226	23.98728	23.82240	23.82240
General Business and Public Utility Personal	33.30000	33.20000	33.20000	33.20000	33.20000
Western Reserve Local					
Residential/Agricultural Real	39.01991	39.26395	39.16026	38.96252	38.96252
Commercial/Industrial and Public Utility Real	39.19183	39.81758	39.32930	39.12521	39.12521
General Business and Public Utility Personal	53.00000	53.20000	53.10000	52.90000	52.90000
Youngstown City					
Residential/Agricultural Real	60.45436	54.70094	54.59313	53.84281	53.84281
Commercial/Industrial and Public Utility Real	64.59043	62.55319	62.14280	61.11409	61.11409
General Business and Public Utility Personal	64.85000	63.60000	63.60000	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

2013	2012	2011	2010	2009
\$23.00001	\$23.00002	\$21.00001	\$23.40002	\$23.40002
23.00001	23.00002	22.28082	24.06364	23.90272
33.50000	33.50000	33.50000	35.90000	35.90000
39.33846	39.34130	37.43349	37.41311	37.40719
49.04156	49.04673	48.81571	48.67761	48.68232
64.70000	64.70000	64.70000	64.70000	64.70000
39.42399	31.86830	30.68784	30.70707	30.65144
45.00236	37.07968	36.20919	36.25075	36.41787
63.05000	55.55000	55.15000	55.20000	55.15000
23.21725	23.21590	23.08321	23.08462	23.08421
23.43064	23.39298	23.12249	23.12943	23.12947
33.20000	33.20000	33.20000	33.20000	33.20000
38.93286	38.93007	40.53684	40.56153	40.53243
39.02541	39.06541	40.69840	40.69840	40.69840
52.80000	52.80000	54.40000	54.40000	54.40000
53.67222	53.15291	44.67962	44.61049	44.58543
60.01445	59.48434	56.21043	55.46919	55.31420
63.00000	62.50000	60.50000	60.50000	60.50000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2018	\$53,405,951	\$51,666,833	96.74 %	\$1,599,952	\$53,266,785
2017	52,844,376	50,904,992	96.33	2,002,567	52,907,559
2016	48,322,577	46,292,271	95.80	1,570,137	47,862,408
2015	48,724,973	46,813,538	96.08	1,786,935	48,600,473
2014	45,397,945	45,203,872	99.57	1,415,222	46,619,094
2013	45,205,259	43,055,369	95.24	1,673,433	44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595

(1) Includes state reimbursements of homestead and rollback exemptions.

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

(3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.74 %	\$6,229,379	11.66 %
100.12	6,497,094	12.29
99.05	6,458,672	13.37
99.74	6,226,986	12.78
102.69	5,890,441	12.98
98.95	6,060,189	13.41
99.06	6,573,315	14.65
97.01	8,090,633	17.63
96.89	5,653,012	14.77
97.12	4,777,831	12.61

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
2018	\$0	\$0	0.00 %	\$26	\$26
2017	0	0	0.00	0	0
2016	0	0	0.00	665	665
2015	0	0	0.00	0	0
2014	0	0	0.00	12,160	12,160
2013	0	0	0.00	0	0
2012	0	0	0.00	51,448	51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320

(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 %	\$1,701,993	0.00 %
0.00	1,707,899	0.00
0.00	1,659,212	0.00
0.00	1,688,593	0.00
0.00	1,688,593	0.00
0.00	1,708,714	0.00
0.00	1,731,720	0.00
0.00	1,815,135	0.00
117.77	1,613,572	2,302.01
124.12	1,519,694	960.77

Mahoning County, Ohio
Principal Real Property Taxpayers
 2018 and 2009

Taxpayer	2018	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corp of America	\$22,536,350	0.58 %
Southern Park Mall LLC	15,802,350	0.40
GLP Capital LP	10,527,920	0.27
T Southland Crossing Oh LLC	6,413,740	0.16
Copeland United Methodist	6,009,240	0.15
WAOP Properties LLC	5,369,140	0.14
Boardman Plaza Associates LLC	5,288,400	0.14
Jackson Acquisition Corporation	4,736,940	0.12
Central Park West LTD	4,687,770	0.12
Austintown Plaza LTD	4,124,530	0.11
Total	\$85,496,380	2.19 %
Total Real Property Assessed Valuation	\$3,906,879,450	

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$16,017,450	0.41 %
GS Boardman LLC (Lowe's)	11,401,790	0.29
CTW Development Corporation	10,054,040	0.25
WP Boardman Associates LP	8,287,280	0.21
Copeland United Methodist	6,170,010	0.16
WAOP Properties LLC	5,153,510	0.13
COCCA Development LTD	5,011,330	0.13
MB Canfield Main LLC	4,684,620	0.12
Jackson Acquisition Corporation	4,443,110	0.11
P & S Equities Inc.	3,966,450	0.10
Total	\$75,189,590	1.91 %
Total Real Property Assessed Valuation	\$3,944,234,990	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2018 and 2009

Taxpayer	2018	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Co First Energy	\$127,408,630	45.60 %
American Transmission Systems Inc	76,733,590	27.46
East Ohio Gas Co	25,736,590	9.21
Total	\$229,878,810	82.27 %
Total Public Utility Assessed Valuation	\$279,431,540	
	2009	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$89,643,770	62.27 %
American Transmissions Systems, Inc.	17,350,440	12.05
East Ohio Gas	15,167,460	10.54
Aqua Ohio	14,718,220	10.23
Total	\$136,879,890	95.09 %
Total Public Utility Assessed Valuation	\$143,951,730	

Source: Mahoning County Auditor

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

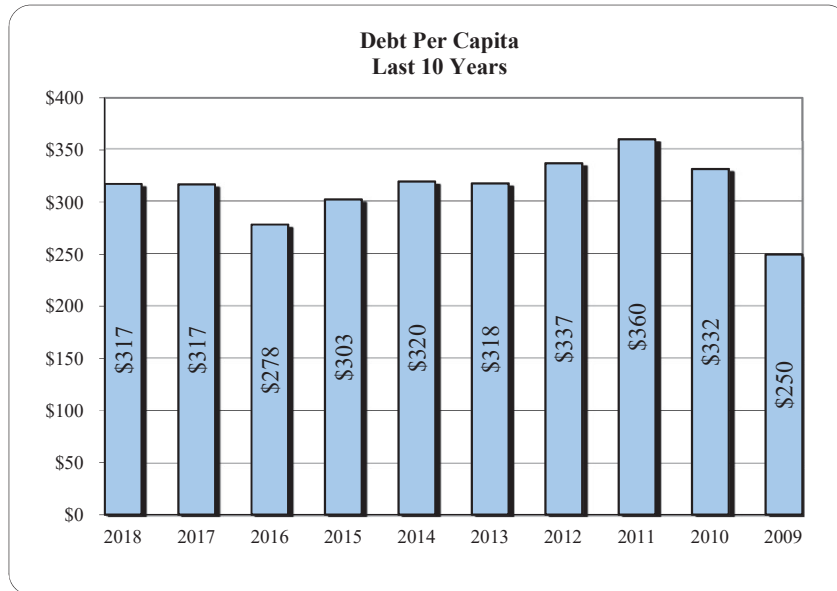
Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2018	\$31,976,467	\$0	\$0	\$0	\$1,418,716	\$30,994,271	\$3,193,278
2017	34,918,242	0	0	0	1,590,416	29,837,473	1,223,847
2016	36,924,351	48,881	0	0	1,762,116	18,726,781	1,170,928
2015	41,740,910	96,361	0	20,975	1,644,270	19,794,787	1,197,312
2014	45,340,818	142,480	0	175,830	377,890	20,877,393	1,237,428
2013	43,755,280	187,277	0	518,230	516,316	21,934,799	1,286,398
2012	46,867,363	230,790	205,820	614,653	577,955	22,961,805	1,317,660
2011	50,306,145	273,056	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	354,117	0	436,555	15,978,200	1,290,000

(1) Personal Income and population are located on S48

Source: Mahoning County Auditor

Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$45,000	\$646,988	\$4,592,262	\$72,866,982	0.73%	\$317
50,000	895,704	4,307,983	72,823,665	0.76	317
34,054	1,155,515	4,095,499	63,918,125	0.67	278
36,188	1,790,739	3,860,550	70,182,092	0.73	303
38,322	2,402,562	4,160,133	74,752,856	0.78	320
40,457	2,992,393	3,556,019	74,787,169	0.77	318
59,999	3,561,283	3,659,494	80,056,822	0.83	337
69,943	4,359,384	3,559,849	85,644,914	0.87	360
79,737	5,313,199	3,838,390	79,262,140	0.84	332
89,231	7,038,185	3,237,628	60,005,833	0.69	250



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

	2018		2017	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,221,394,560	\$4,221,394,560	\$4,186,310,990	\$4,186,310,990
Debt Limitation	104,034,864	42,213,946	103,157,775	41,863,110
Total Outstanding Debt:				
General Obligation Bonds	33,439,999	33,439,999	36,355,000	36,355,000
Special Assessment Bonds	45,000	45,000	50,000	50,000
Revenue Bonds	37,597,300	37,597,300	40,355,600	40,355,600
OWDA Loans	646,988	646,988	895,704	895,704
OPWC Loans	4,203,504	4,203,504	4,603,599	4,603,599
Department of Development Loan	0	0	0	0
Long-Term Note	0	0	0	0
Notes	7,245,000	7,245,000	3,960,000	3,960,000
Total	83,177,791	83,177,791	86,219,903	86,219,903
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	1,954,999	1,954,999	2,375,000	2,375,000
Road and Bridge Improvements	3,615,000	3,615,000	3,945,000	3,945,000
Water System Improvement	985,000	985,000	1,025,000	1,025,000
Sewer	1,735,000	1,735,000	1,780,000	1,780,000
Tax Increment Financing (Road and Sewer)	1,385,000	1,385,000	1,565,000	1,565,000
Health Benefits	3,335,000	3,335,000	3,550,000	3,550,000
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	0	0	0	0
Revenue Bonds	37,597,300	37,597,300	40,355,600	40,355,600
OWDA Loans	646,988	646,988	895,704	895,704
OPWC Loans	4,203,504	4,203,504	4,603,599	4,603,599
Department of Development Loan	0	0	0	0
Notes	3,215,000	3,215,000	885,000	885,000
Amount Available in Debt Service Fund	1,020,346	1,020,346	3,470,260	3,470,260
Totals	59,693,137	59,693,137	64,450,163	64,450,163
Net Debt	23,484,654	23,484,654	21,769,740	21,769,740
Total Legal Debt Margin	\$80,550,210	\$18,729,292	\$81,388,035	\$20,093,370
Legal Debt Margin as a Percentage of the Debt Limit	77.43%	44.37%	78.90%	48.00%
(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		98,034,864		97,157,775
		\$104,034,864		\$103,157,775
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2016		2015		2014	
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)
\$4,108,549,590	\$4,108,549,590	\$4,094,166,420	\$4,094,166,420	\$4,005,403,140	\$4,005,403,140
101,213,740	41,085,496	100,854,161	40,941,664	98,635,079	40,054,031
38,925,645	38,925,645	42,466,077	42,466,077	46,115,140	46,115,140
33,234	33,234	35,293	35,293	37,352	37,352
30,077,600	30,077,600	24,684,389	24,684,389	27,040,778	27,040,778
1,155,513	1,155,513	1,790,736	1,790,736	2,402,562	2,402,562
5,025,720	5,025,720	5,504,820	5,504,820	4,538,023	4,538,023
0	0	0	0	0	0
48,880	48,880	96,361	96,361	142,480	142,480
4,130,000	4,130,000	5,320,000	5,320,000	955,000	955,000
79,396,592	79,396,592	79,897,676	79,897,676	81,231,335	81,231,335
2,794,999	2,794,999	3,189,998	3,189,998	3,574,999	3,574,999
4,216,766	4,216,766	3,804,707	3,804,707	4,247,648	4,247,648
1,065,000	1,065,000	1,195,000	1,195,000	1,235,000	1,235,000
1,798,234	1,798,234	35,293	35,293	37,352	37,352
1,745,000	1,745,000	1,920,000	1,920,000	1,920,000	1,920,000
3,755,000	3,755,000	3,485,000	3,485,000	3,640,000	3,640,000
45,000	45,000	240,000	240,000	285,000	285,000
0	0	0	0	0	0
30,077,600	30,077,600	24,684,389	24,684,389	27,040,778	27,040,778
1,155,513	1,155,513	1,790,736	1,790,736	2,402,562	2,402,562
5,025,720	5,025,720	5,504,820	5,504,820	4,538,023	4,538,023
0	0	0	0	0	0
3,375,000	3,375,000	4,510,000	4,510,000	955,000	955,000
1,495,482	1,495,482	1,768,395	1,768,395	1,303,523	1,303,523
56,549,314	56,549,314	52,128,338	52,128,338	51,179,885	51,179,885
22,847,278	22,847,278	27,769,338	27,769,338	30,051,450	30,051,450
\$78,366,462	\$18,238,218	\$73,084,823	\$13,172,326	\$68,583,629	\$10,002,581
77.43%	44.39%	72.47%	32.17%	69.53%	24.97%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	95,213,740		94,854,161		92,635,079
	<u>\$101,213,740</u>		<u>\$100,854,161</u>		<u>\$98,635,079</u>

(continued)

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

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,961,069,810	\$3,961,069,810	\$3,942,280,100	\$3,942,280,100
Debt Limitation	97,526,745	39,610,698	97,057,003	39,422,801
Total Outstanding Debt:				
General Obligation Bonds	40,726,730	40,726,730	47,726,837	47,726,837
Special Assessment Bonds	48,264	48,264	58,878	58,878
Revenue Bonds	33,030,200	33,030,200	32,750,400	32,750,400
OWDA Loans	2,992,393	2,992,393	3,561,284	3,561,284
OPWC Loans	4,072,335	4,072,335	4,276,733	4,276,733
Department of Development Loan	0	0	205,820	205,820
Long-Term Note	187,277	187,277	230,790	230,790
Notes	3,545,000	3,545,000	1,530,000	1,530,000
Total	<u>84,602,199</u>	<u>84,602,199</u>	<u>90,340,742</u>	<u>90,340,742</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,663,262	3,663,262	3,993,579	3,993,579
Road and Bridge Improvements	4,685,175	4,685,175	5,112,543	5,112,543
Water System Improvement	1,275,000	1,275,000	1,315,000	1,315,000
Sewer	48,264	48,264	41,470	41,470
Tax Increment Financing (Road and Sewer)	0	0	0	0
Health Benefits	3,790,000	3,790,000	3,940,000	3,940,000
Hazardous Waste Transfer	330,000	330,000	375,000	375,000
Special Assessment Bonds	0	0	17,408	17,408
Revenue Bonds	29,240,200	29,240,200	28,810,400	28,810,400
OWDA Loans	2,992,393	2,992,393	3,561,284	3,561,284
OPWC Loans	4,072,335	4,072,335	4,276,733	4,276,733
Long-Term Note	0	0	210,036	210,036
Notes	3,545,000	3,545,000	1,530,000	1,530,000
Amount Available in Debt Service Fund	<u>1,003,920</u>	<u>1,003,920</u>	<u>3,224,469</u>	<u>3,224,469</u>
Totals	54,645,549	54,645,549	56,407,922	56,407,922
Net Debt	<u>29,956,650</u>	<u>29,956,650</u>	<u>33,932,820</u>	<u>33,932,820</u>
Total Legal Debt Margin	<u>\$67,570,095</u>	<u>\$9,654,048</u>	<u>\$63,124,183</u>	<u>\$5,489,981</u>
Legal Debt Margin as a Percentage of the Debt Limit	69.28%	24.37%	65.04%	13.93%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>91,526,745</u>		<u>91,057,003</u>
		<u>\$97,526,745</u>		<u>\$97,057,003</u>
(3) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,911,758,640	\$3,911,758,640	\$4,131,667,780	\$4,131,667,780	\$4,126,239,240	\$4,126,239,240
96,293,966	39,117,586	101,791,695	41,316,678	101,655,981	41,262,392
53,731,253	53,731,253	43,807,535	43,807,535	32,302,113	32,302,113
68,746	68,746	78,465	78,465	87,884	87,884
23,926,120	23,926,120	24,886,800	24,886,800	15,978,200	15,978,200
4,343,399	4,343,399	5,183,633	5,183,633	7,038,185	7,038,185
4,178,140	4,178,140	4,226,437	4,226,437	3,674,183	3,674,183
252,941	252,941	303,529	303,529	354,117	354,117
273,056	273,056	314,109	314,109	353,987	353,987
5,915,000	5,915,000	12,200,000	12,200,000	19,119,000	19,119,000
92,688,655	92,688,655	91,000,508	91,000,508	78,907,669	78,907,669
4,690,882	4,690,882	4,041,756	4,041,756	4,540,560	4,540,560
6,522,179	6,522,179	4,532,324	4,532,324	4,854,521	4,854,521
1,350,000	1,350,000	1,385,000	1,385,000	1,290,000	1,290,000
43,235	43,235	45,000	45,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
415,000	415,000	455,000	455,000	0	0
25,512	25,512	33,465	33,465	87,884	87,884
23,926,120	23,926,120	24,886,800	24,886,800	15,978,200	15,978,200
4,343,399	4,343,399	5,183,633	5,183,633	7,038,185	7,038,185
4,178,140	4,178,140	4,226,437	4,226,437	3,674,183	3,674,183
252,941	252,941	303,529	303,529	354,117	354,117
5,915,000	5,915,000	12,200,000	12,200,000	11,998,000	11,998,000
95,486	95,486	935	935	775,637	775,637
51,757,894	51,757,894	57,293,879	57,293,879	50,591,287	50,591,287
40,930,761	40,930,761	33,706,629	33,706,629	28,316,382	28,316,382
<u>\$55,363,205</u>	<u>(\$1,813,175)</u>	<u>\$68,085,066</u>	<u>\$7,610,049</u>	<u>\$73,339,599</u>	<u>\$12,946,010</u>
57.49%	-4.64%	66.89%	18.42%	72.14%	31.37%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	90,293,966		95,791,695		95,655,981
	<u>\$96,293,966</u>		<u>\$101,791,695</u>		<u>\$101,655,981</u>

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business-Type	Total Primary Government		
2018	229,642	\$11,480,048,555	\$31,976,467	\$3,193,278	\$35,169,745	0.31%	\$153.15
2017	229,796	11,292,225,868	34,918,242	1,223,847	36,142,089	0.32	157.28
2016	229,674	11,281,167,281	36,924,351	1,170,928	38,095,279	0.34	165.87
2015	231,900	11,057,203,064	41,740,910	1,197,312	42,938,222	0.39	185.16
2014	233,823	10,982,370,423	45,340,818	1,237,428	46,578,246	0.42	199.20
2013	235,145	10,963,889,532	43,755,280	1,286,398	45,041,678	0.41	191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25

(1) Includes only general obligation bonds.

Sources: 2009 - 2018 Population Estimated by US Census Bureau

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2018

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$31,976,467	100.00%	\$31,976,467
OPWC Loans	<u>1,418,716</u>	100.00	<u>1,418,716</u>
<i>Total Direct - Mahoning County</i>	<u>33,395,183</u>		<u>33,395,183</u>
Overlapping			
Townships Wholly Within County	548,000	100.00	548,000
Schools Wholly Within the County	96,799,703	100.00	96,799,703
City of Youngstown	25,091,000	98.25	24,651,908
West Branch LSD	4,068,358	50.05	2,036,213
Mahoning County Career & Technical Center	1,624,999	96.51	1,568,287
Columbiana Exempted Village LSD	624,667	27.38	171,034
City of Columbiana	3,237,300	19.93	645,194
Leetonia Exempted Village LSD	1,205,000	6.30	75,915
Alliance CSD	4,838,250	6.97	337,226
Hubbard Exempted Village LSD	16,930,054	0.47	79,571
City of Alliance	<u>860,000</u>	0.11	<u>946</u>
<i>Total Overlapping</i>	<u>155,827,331</u>		<u>126,913,997</u>
<i>Totals</i>	<u><u>\$189,222,514</u></u>		<u><u>\$160,309,180</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, 2018.

Source: Mahoning County Auditor

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

	2018	2017	2016	2015
Net Available Revenue:				
Gross Revenues (1)	\$27,886,614	\$26,349,827	\$25,147,673	\$23,619,157
Less: Operating Expenses (2)	23,534,141	22,737,463	21,478,094	20,172,279
Net Available Revenue:	<u>\$4,352,473</u>	<u>\$3,612,364</u>	<u>\$3,669,579</u>	<u>\$3,446,878</u>
Debt - Revenue Bonds:				
Principal	\$1,132,700	\$1,053,620	\$1,024,500	\$1,041,000
Interest	936,307	620,462	651,322	673,958
Revenue Bond Coverage	<u>2.10</u>	<u>2.16</u>	<u>2.19</u>	<u>2.01</u>
Debt Service - OWDA Loans				
Principal	237,990	249,085	624,498	601,098
Interest	9,455	12,610	23,888	61,717
OWDA Coverage	<u>17.59</u>	<u>13.80</u>	<u>5.66</u>	<u>5.20</u>
Debt Service - OPWC Loans				
Principal	200,712	222,740	254,726	333,258
OPWC Coverage	<u>21.69</u>	<u>16.22</u>	<u>14.41</u>	<u>10.34</u>
Total Debt Service:				
Principal	1,571,402	1,525,445	1,903,724	1,975,356
Interest	945,762	633,072	675,210	735,675
Total Coverage	<u>1.73</u>	<u>1.67</u>	<u>1.42</u>	<u>1.27</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor

2014	2013	2012	2011	2010	2009
\$23,099,088	\$20,664,423	\$21,409,913	\$21,126,159	\$20,813,624	\$23,745,476
16,983,722	16,208,846	17,589,884	16,259,618	15,668,527	17,776,645
<u>\$6,115,366</u>	<u>\$4,455,577</u>	<u>\$3,820,029</u>	<u>\$4,866,541</u>	<u>\$5,145,097</u>	<u>\$5,968,831</u>
\$1,017,400	\$988,700	\$970,700	\$927,280	\$589,370	\$542,200
696,544	718,152	739,372	783,876	607,084	516,205
<u>3.57</u>	<u>2.61</u>	<u>2.23</u>	<u>2.84</u>	<u>4.30</u>	<u>5.64</u>
579,106	558,165	795,265	1,014,778	2,319,239	1,761,397
83,710	104,651	142,441	196,275	280,045	370,432
<u>9.23</u>	<u>6.72</u>	<u>4.07</u>	<u>4.02</u>	<u>1.98</u>	<u>2.80</u>
319,971	306,971	302,110	299,059	269,177	206,183
<u>19.11</u>	<u>14.51</u>	<u>12.64</u>	<u>16.27</u>	<u>19.11</u>	<u>28.95</u>
1,916,477	1,853,836	2,068,075	2,241,117	3,177,786	2,509,780
780,254	822,803	881,813	980,151	887,129	886,637
<u>2.27</u>	<u>1.66</u>	<u>1.29</u>	<u>1.51</u>	<u>1.27</u>	<u>1.76</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>
2018	229,642	\$9,932,246,142	\$43,251	580.2	97,890	7,264
2017	229,796	9,248,160,688	40,245	580.2	99,064	6,671
2016	229,674	9,577,635,474	41,701	580.2	100,000	6,800
2015	231,900	9,589,065,000	41,350	580.2	101,400	8,000
2014	233,823	9,600,304,734	41,058	580.2	101,000	7,000
2013	235,145	9,667,281,240	41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929

Source:

- (1) 2009 - 2018 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
7.2%	5.4%	4.4%	\$15,863,610	\$20,938,160	\$36,801,770
5.9	4.7	4.1	14,003,350	18,073,820	32,077,170
6.3	4.9	4.9	12,127,790	44,291,590	56,419,380
7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
6.5	7.4	7.4	10,959,360	21,358,140	32,317,500
7.6	7.2	7.8	10,319,990	20,427,500	30,747,490
7.3	6.7	7.8	9,995,720	23,561,260	33,556,980
9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
10.4	9.5	9.4	18,844,350	23,059,970	41,904,320
13.2	10.6	10.0	27,812,510	32,531,680	60,344,190

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

2018		
Employer	Employees	Percentage of Total County Employment
Mercy Health	3,000	3.07%
Mahoning County	1,700	1.74
Youngstown State University	1,200	1.23
Youngstown City School District	1,062	1.08
Infocision Management	1,050	1.07
VXI Global Solutions	1,000	1.02
Windsor House	900	0.92
Austintown Local School District	865	0.88
Akron Children's Hospital	800	0.82
City of Youngstown	600	0.61
Total	<u>12,177</u>	<u>12.44%</u>
Total Employment within the County	<u>97,890</u>	

2009		
Employer	Employees	Percentage of Total County Employment
HM Health Services	4,218	4.29%
Youngstown State University	2,155	2.19
Mahoning County	1,957	1.99
Forum Health	1,700	1.73
Youngstown City School District	1,664	1.70
Infocision Management	1,038	1.06
City of Youngstown	828	0.84
U.S. Postal Service	750	0.76
Boardman Local School District	652	0.67
Austintown Local School District	581	0.59
Total	<u>15,543</u>	<u>15.82%</u>
Total Employment within the County	<u>98,250</u>	

Source: Mahoning County Auditor

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental Activities										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	1	1	2	1	2	2	2
Facilities	6	6	5	5	6	6	6	6	6	6
GIS	0	0	0	0	0	1	1	1	1	1
Prosecutor	8	7	5	1	2	5	5	5	5	5
Real Estate Assessment	1	1	1	1	1	3	2	2	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	16	16	16	16	18	19	19	19	13
Public Safety										
County Vehicles										
Building Inspections	6	5	4	4	5	5	5	4	4	4
Coroner	5	5	4	4	4	3	4	3	3	3
Haz Mat/EMA Operations	8	8	8	6	13	10	22	22	19	17
Sheriff	69	77	76	54	57	66	69	68	76	77
Public Works										
County Vehicles										
Engineer	63	63	64	68	69	63	101	101	73	80
Sanitary Engineer	50	48	44	48	44	45	59	59	57	58
Recycling	5	6	5	7	7	5	5	6	5	6
Health Services										
County Vehicles										
MCBDD	55	61	62	56	55	69	65	59	63	66
Dog Kennel	5	5	4	5	6	4	4	4	5	7
Mental Health & Recovery	0	0	1	1	1	1	1	1	2	2
Human Services										
County Vehicles										
Childrens Services	4	4	4	3	3	2	3	3	3	3
Public Assistance	1	1	1	1	1	0	1	1	1	1

Source: Loss Prevention Department

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

Function/Program	2018	2017	2016	2015	2014	2013
Governmental Activities						
General Government						
Legislative and Executive						
Administrative	6	6	7	4	2	1
Auditor	10	11	10	10	9	10
Board of Elections	16	16	26	22	14	16
Commissioners	9	9	9	9	11	13
Data Processing	11	9	9	9	9	9
Facilities Management	27	29	28	27	28	30
Microfilm	4	4	4	3	3	4
Office of Management and Budget	2	2	2	2	1	1
Personnel	3	4	2	2	1	1
Planning Commission	3	3	3	2	2	2
Real Estate	14	14	13	12	12	14
Recorder	6	6	6	5	7	7
Treasurer	12	10	13	10	10	12
Workers Compensation	1	1	1	1	1	1
Judicial						
Child Support Administration	56	54	56	56	55	59
Clerk of Courts	42	42	45	43	42	45
Common Pleas	37	38	36	34	37	39
County Courts	37	37	32	33	36	36
Domestic Relations	14	12	12	11	12	12
Jail Medical	0	0	0	0	0	0
Juvenile Court	106	113	116	118	107	111
Law Library	1	1	2	3	3	3
Municipal Courts	16	22	14	14	26	26
Probate	14	13	13	13	11	15
Prosecutor	57	57	56	52	50	52
Public Safety						
Board of Health	61	64	64	57	57	57
Building Regulations	8	9	9	8	7	8
Coroner	8	7	5	6	8	7
Emergency 911 Dispatch	0	0	1	13	16	17
Lead Based	7	7	7	7	6	6
Sheriff	225	223	226	224	220	221
Public Works						
Road and Bridge Engineering	66	66	73	73	76	77
Soil and Water Conservation	5	5	5	4	4	4
Solid Waste and Recycling	9	9	9	9	10	10
Health						
Child Health Services	108	102	98	113	108	107
Dog and Kennel	10	8	8	8	7	6
Drug and Alcohol Board	0	0	0	0	4	5
Mental Health and Recovery Board	9	10	10	10	7	7
Mental Retardation and Developmental Disabilities	199	249	275	286	273	281
Human Services						
Public Assistance	164	158	163	164	155	160
Soldiers Relief	0	0	0	0	0	0
Veteran Services	15	13	14	13	12	13
Business-Type Activities						
Sewer and Water Engineering	90	91	91	92	89	88
Total	<u>1,488</u>	<u>1,534</u>	<u>1,573</u>	<u>1,582</u>	<u>1,548</u>	<u>1,593</u>

Source: Mahoning County Auditor

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

2012	2011	2010	2009
1	2	2	2
10	10	10	12
14	15	15	14
12	13	12	12
8	8	9	10
31	31	32	38
4	4	4	4
1	1	0	0
1	1	0	0
3	3	3	3
14	13	17	18
6	6	6	7
12	11	14	13
1	1	1	1
60	62	65	69
45	45	47	50
38	36	42	37
36	33	33	37
12	13	13	12
0	0	0	1
106	101	125	135
3	3	3	1
24	13	13	13
15	15	17	17
47	48	49	54
55	40	52	48
7	7	7	7
8	7	7	6
16	16	16	14
7	7	7	6
212	217	218	305
70	72	71	84
4	3	4	4
10	10	11	9
106	104	134	121
6	6	5	6
3	4	4	5
6	8	9	9
256	220	306	303
152	158	175	213
0	0	0	4
11	9	8	8
78	86	89	90
<u>1,511</u>	<u>1,462</u>	<u>1,655</u>	<u>1,802</u>

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

Function/Program	2018	2017	2016	2015
Governmental Activities				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	169,619	166,829	166,110	159,060
Voter Turnout in November	92,812	54,805	117,636	70,322
Percentage of Voter Turnout	54.72%	32.85%	70.82%	44.21%
Recorder				
Deeds Issued	9,568	8,516	8,191	7,395
Mortgages Issued	7,096	6,416	6,588	5,555
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,819	5,198	5,200	5,189
Criminal	2,083	2,171	1,994	1,934
Civil	1,397	1,386	1,168	1,040
Sebring Court				
Traffic	2,160	1,986	2,230	2,244
Criminal	421	437	368	361
Civil	328	286	218	202
Austintown Court				
Traffic	7,341	8,799	9,800	9,808
Criminal	1,040	1,232	1,143	1,142
Civil	1,272	1,391	1,130	1,111
Canfield Court				
Traffic	3,175	3,237	3,225	3,892
Criminal	407	429	445	400
Civil	400	311	293	285
Common Pleas Courts Cases				
Civil	3,036	3,414	3,474	1,297
Criminal	1,209	1,389	1,464	3,320
Divorce	663	607	640	588
Domestic	835	733	794	735
Health Services				
Dog and Kennel				
Dogs Licensed	26,160	26,849	26,819	27,433
Number of Penalties Assessed	1,963	860	2,685	2,208
Kennels	379	383	395	405
Number of Kennel Penalties Assessed	26	15	5	0
Business-Type Activities				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	43,100	45,090	41,000	41,100
Non-Metered Rate	1,100	2,110	1,000	1,000
Mahoning County Water				
Number of Customers	1,500	1,473	1,500	1,500

Source: Mahoning County Auditor

2014	2013	2012	2011	2010	2009
167,314	166,020	170,079	182,248	181,759	178,443
69,444	48,924	119,171	80,979	87,414	72,667
41.51%	29.47%	70.07%	44.43%	48.09%	40.72%
6,616	7,077	6,542	6,506	7,239	9,070
6,278	7,724	7,719	6,639	7,209	17,309
4,837	4,732	4,894	5,123	4,277	4,787
1,819	1,816	1,752	1,795	1,544	1,550
1,241	1,119	1,218	1,237	1,365	1,402
2,347	1,973	2,004	1,825	2,431	2,275
414	555	560	526	678	570
193	221	290	352	411	383
8,964	8,545	8,834	8,806	8,337	8,842
1,248	1,338	1,359	1,308	1,351	1,361
1,131	1,049	1,503	1,510	1,609	1,678
3,219	4,801	5,781	4,524	3,998	3,886
461	491	489	515	477	671
308	329	485	507	536	574
1,332	1,340	1,326	1,408	4,787	1,426
3,337	3,656	3,899	4,086	1,442	4,923
640	652	676	745	695	700
794	815	776	794	777	763
27,987	29,087	30,794	28,499	31,327	30,445
2,064	2,146	2,486	719	1,189	1,133
434	276	241	81	155	166
10	22	20	15	10	11
40,950	42,450	40,612	41,160	41,160	38,535
1,000	1,011	1,100	1,126	1,081	963
1,500	1,430	1,376	1,352	1,400	1,300

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2018

Date of Incorporation March 1, 1846
County Seat Youngstown, Ohio

Major Attractions

Hollywood Gaming at Mahoning Valley Race Course
The Covelli Centre
OH WOW Children's Center for Science and Technology
DeYor Performing Arts Center
Youngstown Symphony Orchestra
Youngstown Historical Center of Industry and Labor
The Butler Institute of American Art
The Youngstown Playhouse
Arms Family Museum of Local History
Oakland Center for the Arts
War Vet Museum of Canfield
Tyler History Center
Stambaugh Auditorium
Ballet Western Reserve
Mill Creek Metropolitan Park
Youngstown Phantoms Hockey - United States Hockey League
Lake Milton State Park
9/11 Memorial Park (Austintown)

Higher Education

Youngstown State University
Eastern Gateway Community College

Hospitals

Mercy Health Partners - Located in Youngstown and Boardman
Select Specialty Hospital located in Youngstown and Boardman
Akron Children's Hospital - Satellite location in Boardman
Surgical Hospital at Southwoods located in Boardman

Communications

Daily Newspapers:

The 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:

iHeartMedia - WNCD, WAKZ,
WMXY, WBBG, WKBN
Cumulus Broadcasting, Inc. - WLLF,
WHOT, WYFM, WWIZ, WQXK
Public Radio - WYSU
Religious - WILB, WYLR, WYTN

Network Television Stations:

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

Public Television Station:

PBS 45/49

Sources:

Mahoning County Auditors Office
Youngstown Warren Regional Chamber

OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY

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
JULY 30, 2019