



**Auditor of State  
Betty Montgomery**





Mary Taylor, CPA  
Auditor of State

May 25, 2007

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 8, 2007. Thus, I am certifying this audit report for release under the signature of my predecessor.

*Mary Taylor*

MARY TAYLOR, CPA  
Auditor of State

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**FINANCIAL CONDITION  
MAHONING COUNTY**

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**FINANCIAL CONDITION  
MAHONING COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Direct:</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	XP-98534001	\$ <u>857,968</u>
Solid Waste Management Grants	10.762	FMHA-2004 41-050-0346001777	<u>904</u> <u>66,254</u>
Subtotal - Solid Waste Management Grants			<u>67,158</u>
<i>Passed through the Ohio Department of Education:</i>			
<i>Nutrition Cluster:</i>			
School Breakfast Program	10.553	05PU 2005 05PU 2006	37,732 <u>6,754</u>
National School Lunch Program	10.555	LLP4 2005 LLP4 2006	66,047 <u>13,929</u>
Subtotal - Nutrition Cluster			<u>124,462</u>
Total U.S.Department of Agriculture			<u>1,049,588</u>
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>			
<i>Direct:</i>			
Grants for Public Works and Economic Development Facilities	11.300	06-01-04674	<u>1,800,000</u>
Total U.S.Department of Commerce			<u>1,800,000</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Direct:</i>			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLAG0076-97 OHLHB0146-99 OHLHB0265-04	174,649 89,691 <u>611,842</u>
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing			876,182
Healthy Homes Demonstration Grants	14.901	OHLHH0114-03	<u>294,983</u>
Lead Hazard Reduction Demonstration Grant Program	14.905	OHLHD0016-03	<u>931,800</u>
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants / State's Program	14.228	B-F-02-046-1 B-C-03-046-1 B-E-03-046-1 B-F-03-046-1 B-F-04-046-1	112,936 114,791 11,754 221,715 <u>399,478</u>
Subtotal - Community Development Block Grants / State's Program			860,674
HOME Investment Partnerships Program	14.239	B-C-03-046-2	<u>200,624</u>
Total U. S. Department of Housing and Urban Development			<u>3,164,263</u>

**FINANCIAL CONDITION  
MAHONING COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Direct:</i>			
Drug Court Discretionary Grant Program	16.585	2000-DC-VX-0064	<u>24,275</u>
Local Law Enforcement Block Grants Program	16.592	2002-LB-BX-2766 2003-LB-BX-2368 2004-LB-BX-0828	524 14,652 <u>21,365</u>
Subtotal - Local Law Enforcement Block Grants Program			36,541
Public Safety Partnership and Community Policing Grants	16.710	2002-CM-WX-0088	<u>49,272</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-1200	<u>36,292</u>
<i>Passed through the Ohio Emergency Management Agency:</i>			
State Homeland Security Grant Program	16.007	2002-TE-CX-0106 2002-TE-CX-0106 2003-MUP-30015 2003-MUP-30015 2003-TE-TX-0199	172 100 338,323 1,157 <u>898</u>
Subtotal - State Homeland Security Grant Program			340,650
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Incentive Block Grants	16.523	2003-JB-015-A234 2004-JB-015-A234	3,361 <u>20,669</u>
Subtotal - Juvenile Accountability Incentive Block Grants			24,030
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2004-JJ-GS1-0085 2005-JJ-MH1-0102	25,462 <u>1,098</u>
Subtotal - Juvenile Justice and Delinquency Prevention_Allocation to States			26,560
Title V_Delinquency Prevention Program	16.548	2004-JV-T50-5101 2005-JV-T50-5101	4,060 <u>1,518</u>
Subtotal - Title V_Delinquency Prevention Program			5,578
<i>Passed through the Ohio Office of Criminal Justice:</i>			
Edward Byrne Memorial Formula Grant Program	16.579	2000-DG-B01-7294	<u>50,794</u>
Violence Against Women Formula Grants	16.588	2004-WF-VA2-8213	<u>37,527</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	2003-RS-SAT-122 2005-RS-SAT-122	99,364 <u>32,072</u>
Subtotal - Residential Substance Abuse Treatment for State Prisoners			131,436
Community Prosecution and Project Safe Neighborhoods	16.609	2003-GP-CX-0144 2003-PS-PSN-304 2003-PS-PSN-306 2003-PS-PSN-306A 2005-PS-PNS-353	115,821 73,142 83,271 974 <u>1,035</u>
Subtotal - Community Prosecution and Project Safe Neighborhoods			274,243
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2004VAGENE496T 2005VAGENE083 2006VAGENE083	19,092 58,050 <u>19,633</u>
Subtotal - Crime Victim Assistance			96,775
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2003-DD-BX-0207	<u>26,104</u>
Total U. S. Department of Justice			<u>1,160,077</u>



**FINANCIAL CONDITION  
MAHONING COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	DOT1E040 000474	2,450
		DOT1E040 000762	100,573
		DOT1E041 000051	78,483
		STPE035 000019	20,076
		TE21E035 000019	50,161
		TE21G000 000449	684,973
		TE21G000 000573	182,768
		TE21G020 000346	<u>232,991</u>
Subtotal - Highway Planning and Construction			<u>1,352,475</u>
<i>Passed through the Ohio Governor's Highway Safety Office:</i>			
State and Community Highway Safety	20.600	5053.0	<u>20,489</u>
Total U. S. Department of Transportation			<u>1,372,964</u>
<b><u>U. S. ENVIRONMENTAL PROTECTION AGENCY</u></b>			
<i>Direct:</i>			
Surveys, Studies, Investigations and Special Purposes	66.606	XP98534001	<u>1,329,047</u>
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-96519101	<u>138,343</u>
Total U. S. Environmental Protection Agency			<u>1,467,390</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Grants to States	84.027	066118-6BSF-2005	61,824
		066118-6BSF-2006	<u>17,315</u>
Subtotal - Special Education Grants to States			79,139
Special Education Preschool Grants	84.173	066118-PGS1-2005	<u>8,630</u>
State Grants Innovative Programs	84.298	066118-C2S1-2004	<u>349</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i>			
Safe and Drug-Free Schools and Communities_State Grants	84.186	COME-ADA-WP043F	35,301
		COME-ADA-WP044F	37,219
		COME-ADA-WP044M	45,000
		COME-ADA-WP045M	<u>45,000</u>
Subtotal - Safe and Drug-Free Schools and Communities_State Grants			<u>162,520</u>
Total U.S. Department of Education			<u>250,638</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	MC-30-00	<u>185,876</u>
State Children's Health Insurance Program (SCHIP)	93.767	50-00019	<u>14,056</u>
Medical Assistance Program (Title XIX):	93.778		
Community Alternative Funding Systems (CAFS)		50-00019	4,069,842
Targeted Case Management (TCM)		50-00019	589,234
Waiver Administration		50-00019	<u>38,049</u>
Subtotal - Medical Assistance Program (Title XIX)			<u>4,697,125</u>

**FINANCIAL CONDITION  
MAHONING COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Disbursements</b>
<i>Passed through the Ohio Department of Mental Health:</i>			
Public Health and Social Services Emergency Fund	93.003	31-33-05	<u>2,379</u>
Projects for Assistance in Transition from Homelessness	93.150	PATH/ 2005 PATH/ 2006 29-PPD-05-03 29-PPD-06-03	96,943 64,626 32,986 <u>19,242</u>
Subtotal - Projects for Assistance in Transition from Homelessness			213,797
Promoting Safe and Stable Families	93.556	31-CS-05-01 31-CS-06-01	61,470 <u>2,289</u>
Subtotal - Promoting Safe and Stable Families			63,759
Social Services Block Grant (Title XX)	93.667	MH-30-04 C-05-06-03	216,199 <u>59,359</u>
Subtotal - Social Services Block Grant (Title XX)			275,558
Medical Assistance Program (Title XIX)	93.778	MC-30-00	<u>4,933,613</u>
Block Grants for Community Mental Health Services	93.958	Child/ Adol. Grant FY 05 Community Plan B.G. FY 05 31-AD-05-01 31-AD-05-02 Comm/ Plng FY 06	5,886 75,167 6,800 3,300 <u>75,164</u>
Subtotal - Block Grants for Community Mental Health Services			166,317
Alcohol, Drug Abuse and Mental Health Services Block Grant	93.992	PSARR	<u>25,435</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Title XIX)	93.778	SFY-05-PCN SFY-06-PCN	583,049 <u>675,391</u>
Subtotal - Medical Assistance Program (Title XIX)			1,258,440
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Child/ Adol FY 06 FED PER CAPITA FY05 FED PER CAPITA FY06 NKRC&YUMADAOP 2005-UFMS-040 50-01365-PAWP-P-05-0207 50-01365-PAWP-P-06-0207 50-8335-00-TASC-T-05-9947 50-8335-00-TASC-T-06-9947 50-01117-UMDOP-P-05-9155 50-01117-UMDOP-P-06-9155 50-01366-WOMEN-T-05-8980 50-01366-WOMEN-T-06-8980 50-01365-WOMEN-T-05-8985 50-01365-WOMEN-T-06-8985 50-01372-WOMEN-T-05-8990 50-01372-WOMEN-T-06-8990 50-01117-WOMEN-T-05-9014 50-01117-WOMEN-T-06-9014 50-01365-YMENT-P-05-0020	5,886 597,641 499,579 19,250 15,538 10,400 12,500 102,951 105,973 74,602 64,603 65,066 78,133 53,491 49,360 55,626 66,714 48,789 48,790 <u>16,000</u>
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse			<u>1,990,892</u>
Total U. S. Department of Health and Human Services			<u>13,827,247</u>

**FINANCIAL CONDITION  
MAHONING COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity - Identifying Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
State Domestic Preparedness Equipment Support Program	97.004	2003-MU-T3-0015	172,503
		2004-GE-T4-0025	691,284
		2004-GE-T4-0025	<u>240,000</u>
Subtotal - State Domestic Preparedness Equipment Support Program			1,103,787
Emergency Management Performance Grants	97.042	EMC-2004-GR-7007	180
		2005-EM-T5-0001	<u>60,555</u>
Subtotal - Emergency Management Performance Grants			60,735
Pre-Disaster Mitigation Program Grant	97.047	EMC-2002-GR-7037	<u>2,635</u>
Citizen Corps	97.053	2004-GC-T4-0025	<u>12,546</u>
State Homeland Security Program	97.073	2005-GE-75-0001	520
		2005-GE-75-0001	<u>110,425</u>
Subtotal - State Homeland Security Program			<u>110,945</u>
Total U. S. Department of Homeland Security			<u>1,290,648</u>
<b><u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u></b>			
<i>Direct:</i>			
Law Enforcement Services at Berlin Lake	N/A	CELRP-OP-R-LECA-05-A-MAH-BER	<u>37,805</u>
Total Department of U.S. Army Corp of Engineers			<u>37,805</u>
<b>TOTAL</b>			<b><u>\$ 25,420,620</u></b>

**FINANCIAL CONDITION  
MAHONING COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
YEAR ENDED DECEMBER 31, 2005**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B — SUBRECIPIENTS**

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

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C – CHILD NUTRITION CLUSTER**

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**NOTE D — COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2005, the gross amount of loans outstanding under this program was \$328,420.

**NOTE D — MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



## **Auditor of State Betty Montgomery**

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

Mahoning County  
120 Market Street  
Youngstown, Ohio 44503

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 5, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated January 5, 2007, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

#### **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, providing an opinion 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 an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the County's management dated January 5, 2007, we reported other matters related to noncompliance we deemed immaterial.

Financial Condition  
Mahoning County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management, County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

January 5, 2007



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Mahoning County  
120 Market Street  
Youngstown, Ohio 44503

To the Board of County Commissioners:

#### **Compliance**

We have audited the compliance of Mahoning County, Ohio, (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated January 5, 2007, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

#### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### **Federal Awards Expenditures Schedule**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated January 5, 2007. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, County Commissioners, federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

January 5, 2007



**FINANCIAL CONDITION  
MAHONING COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2005**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Water and Waste Disposal Systems for Rural Communities / 10.760; Grants for Public Works and Economic Development Facilities / 11.300; Lead Hazard Reduction Demonstration Grant Program / 14.905; Surveys, Studies, Investigations and Special Purposes / 66.606; Medical Assistance Program (Title XIX) / 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$762,619 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2005- 001**

**Noncompliance Citation**

Ohio Revised Code § 133.29 provides in part that before a taxing authority sells any securities of the subdivision to others, the taxing authority may offer the securities at their purchase price and accrued interest to the officer or officers who have charge of the bond retirement fund of the subdivision.

During fiscal year 2005, the County purchased its own note debt, the total of which exceeded the cash balance of the bond retirement fund, as follows:

Internal Debt Outstanding as of 12/31/2005	
Lake Milton/Milton Township Sewer Project – 2005 .....	\$1,788,000
Canfield Sewer Extension – 2005 .....	47,555
Jackson Milton Sewer System Improvement – 2005 .....	2,700,000
Petersburg Wastewater Improvement – 2005 .....	900,000
Jackson Milton Water Improvement – 2005.....	2,476,000
Jackson Milton Water Improvement – 2005.....	640,000
Engineer Equipment – 2005 .....	1,165,000
Western Reserve – 2005 .....	880,000
Engineer Roads South Avenue 2a – 2005.....	700,000
Engineer Roads South Avenue – 2005 .....	1,030,000
Engineer Roads Tippecanoe/Shields – 2005.....	360,000
Engineer Roads Walton – 2005 .....	300,000
TIF – 2005.....	1,490,000
Court of Appeals – 2005 .....	3,850,000
Sales Tax Anticipation Note – 2005.....	<u>7,340,000</u>
Total Internal Debt Outstanding as of 12/31/2005.....	\$25,666,555
Less: Bonds and Other Long-Term Debt Fund Cash Balance .....	<u>403,472</u>
Amount that exceeds the statutory limit.....	<u>\$25,263,083</u>

This situation has resulted in the County exceeding statutory limits for purchasing its own debt.

The County should only purchase investments that do not exceed the statutory limit set by Ohio Revised Code § 133.29.

**Officials’ Response:**

The following is excerpted from a letter, dated April 23, 2007, from the Mahoning County Prosecutor to the Auditor of State. The complete text, including the Mahoning County Prosecutor’s Opinion No. 06 BMCC-14, is available from the Mahoning County Prosecutor’s Office and from the Auditor of State’s Youngstown Office.

“The Board of Mahoning County Commissioners takes exception to the Non-Compliance Citation, Finding No. 2005-001 contained in the Mahoning County’s Annual 2005 Audit. The reasons for the disagreement are contained in the official opinion of the Mahoning County Prosecuting Attorney, No. 06 BMCC-14, a copy of which is attached hereto and incorporated herein, which is based on Attorney General Opinion 1982 OAG 82-034, 1980 WL 187429 (1982).

**Officials' Response (continued):**

Due to the law cited in the opinion, it is the intention of the Board of Mahoning County Commissioners to file a Declaratory Judgment Action seeking a judicial determination of the interpretation of the conflicting statutes contained in the Ohio Revised Code. The Auditor's Opinion concerning the operation of R. C. Section 135.35 and R.C. Section 133.29 results in placing a limitation on the ability of the county treasurer to invest in short term obligations of the county, but places no such restriction on the ability to invest in other obligations of other political subdivisions.

The notes which were the subject of the Non-Compliance Citation were discharged on or about December 28, 2006."

**Auditor of State's Conclusion**

The Attorney General Opinion cited by Mahoning County does not analyze a political subdivision's authority to purchase its own notes. The one sentence upon which Mahoning County relies is merely dicta from a 1982 opinion. The Uniform Depository Act is strictly construed, and the county's reading is over broad. As stated in Attorney General Opinion No. 93-054, [A]ny decision with respect to the investment of moneys of a governmental entity must be made in accordance with the fiduciary standards generally applicable to the investment of public moneys by such entity. See, e.g., State v. Herbert, 49 Ohio St. 2d 88, 358 N.E.2d 1090 (1976); Crane Township, ex rel. Stalter v. Secoy, 103 Ohio St. 258, 132 N.E. 851 (1921). In general, a public officer, as a fiduciary with respect to public funds under such officer's control, is required to exercise the same degree of care, skill, and judgment with respect to investment decisions as are consistent with the fiduciary responsibility to preserve and safeguard the financial integrity and soundness of such funds. See generally 1989 Op. Att'y Gen. No. 89-033 at 2-151 to 2-156. As noted in Black's Law Dictionary (6th ed. 1990) at 625, "[t]he status of being a fiduciary gives rise to certain legal incidents and obligations, including the prohibition against investing the money or property in investments which are speculative or otherwise imprudent."

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None



**Mahoning County,  
Ohio**  
**Comprehensive Annual Financial  
Report For the Year Ended  
December 31, 2005**



**Michael V. Sciortino, MPA, JD**  
**Mahoning County Auditor**

**Carol L. Kaufman, CPA, MBA**  
**Chief Deputy Auditor**

*Prepared by the Mahoning County Auditor's Office*



**Mahoning County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2005*  
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**MICHAEL V. SCIORTINO**  
*Mahoning County Auditor*

January 5, 2007

To the Citizens of Mahoning County

Mahoning County Commissioners  
Honorable Anthony Trafficanti  
Honorable John McNally  
Honorable David Ludt

Mahoning County Treasurer  
Honorable John Reardon

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2005. This report contains the financial statements and other financial and statistical data which ensure a complete and full disclosure of all material financial aspects for Mahoning County for the 2005 year. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

This report has been prepared in accordance with Generally Accepted Accounting Principals (GAAP), as set forth by the Governmental Accounting Standards Board (GASB) and other recognized sources.

The Comprehensive Annual Financial Report is presented in the following three sections:

1. The Introductory Section contains a table of contents, a letter of transmittal, a list of elected County officials, an organizational chart and a copy of the Certificate of Achievement for Excellence in Financial Reporting.
2. The Financial Section, which begins with the Independent Accountants' Report, includes Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

## ***FORM OF GOVERNMENT AND REPORTING ENTITY***

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 254,274 making it the 10<sup>th</sup> 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 Treasurer collects property taxes and is the custodian of all funds.

The Commissioners serve as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of County funds. One of the County Commissioners serves as the County Administrator who directs and supervises activities of departments directly responsible to the Board of County Commissioners. In addition, the Administrator serves as primary liaison between the Board of County Commissioners, other elected officials, designated boards, and other units of government.

In addition to the Board, citizens elect other County administrative officials, each of whom is independent within the limits of State Statutes affecting their particular office. These officials include the County Auditor, County Treasurer, County Prosecutor, County Engineer, County Coroner, Clerk of Courts, County Recorder and County Sheriff all of whom are elected to four-year terms. The citizens also elect the County Municipal Judges and Common Pleas Judges, including the Domestic Relations, Juvenile Court and Probate Court Judge, for six-year terms.

The County Auditor serves as chief fiscal officer for the County, has statutory accounting responsibilities and is the tax assessor for all political subdivisions within the County. As Chief Fiscal Officer, no contract or obligation involving the County can be made without the Auditor's certification that sufficient funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County who, by the issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments including the County payroll. In addition the Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator of the County Data Processing Board. As Tax Assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates.

The County Treasurer is the custodian of County funds. The Treasurer is responsible for the investment of idle County funds as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of the County balances between the Auditor and the Treasurer are performed by the two offices and reconciliations by fund are prepared monthly. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrants. The Treasurer also serves on the County Board of Revision and the County Budget Commission.

The County Prosecutor is responsible for all legal matters for the County and all townships and local school districts within the County. The office is responsible for criminal cases such as felonies, child support delinquencies and tax foreclosures, as well as serving as the contact for victim assistance. The Prosecutor serves on the County Budget Commission.

The County Engineer is required by Ohio law to be a registered professional engineer and surveyor and serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, related roadside drainage facilities and storm or surface runoff systems. He also prepares tax maps for the County Auditor.

The County Coroner is responsible for ordering autopsies, investigating suspicious deaths and issuing death certificates.

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court's civil and criminal divisions. The title division's main function is to issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by County residents are titled in Mahoning County.

The County Recorder is responsible for recording and maintaining all deeds, mortgages, liens, and veterans discharge records.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County jail and is responsible for its inmates, including persons detained for trial or transferred to other institutions.

The jurisdiction of the Common Pleas Court General Division covers three categories of cases: criminal, civil and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters and equity cases.

The Common Pleas Court Domestic Relations Division deals with the problems of families in crisis. It is responsible for handling the break-up of the family unit as the people go through divorce, dissolution or annulment. The Court must fairly divide the assets of the marriage, provide placement and support for the children and often orders spousal support. Occasionally domestic violence complaints are handled in the Court and the Court enforces all orders of support and visitation through its contempt powers.

The Juvenile Court has jurisdiction to hear delinquency, juvenile traffic, unruly, abuse, dependency, neglect, paternity, custody, visitation, child support, permanent custody, relinquishment of jurisdiction and limited adult criminal cases. The Judge is the ex officio clerk of the juvenile division and is responsible for all court records.

The Probate Court has jurisdiction to hear cases involving name changes, estates, guardianships, adoptions, conservatorships, releases from administration, trusts, wrongful death, marriages licenses, registration of birth and correction of birth records, mental illness, mental retardation and civil actions.

The Municipal Court has original jurisdiction to hear and determine all criminal misdemeanor charges, to conduct initial appearance hearings of those individuals charged by complaint with criminal felony charges and to handle civil matters filed in the Court.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 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.

## ***ECONOMIC CONDITIONS AND EMPLOYMENT***

Some of the largest private sector employers in the County include: General Electric, Giant Eagle Markets, Forum Health and Humility of Mary Health Services. Forum Health is comprised of Northside Medical Center, Tod Children's Hospital, Beeghly Medical Park and Ambulatory and Urgent Care Center, and Austintown Medical Park. Six of the largest employers are government agencies.

The unemployment rate at the end of 2005 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 6.30 percent compared to the state and national averages, which were 5.9 percent and 4.9 percent, respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 1998-2008 time periods reflects that most of the job growth will be in professional specialty occupations, and service-producing industries. Decreased productivity in manufacturing is expected to result in slight declines in manufacturing employment across the metropolitan areas. Professional specialty and service jobs are expected to grow at the fastest rate.

At the end of the year, Mahoning County employed 1,802 employees. 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 have the right to strike after 10 days written notice. Altogether, there are 20 bargaining units in the County representing 1,086 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.

## ***SIGNIFICANT EVENTS FOR 2005***

The County began construction of a new government office building to house the 7<sup>th</sup> District Court of Appeals, and the department is expected to move into its new facility in the spring of 2006. Also, the Mahoning County Auditor's and Treasurer's Office completed an upgrade of their technology for processing and storage of all real property, personal property, computer assisted mass appraisal and manufactured homes information for the County.

The County has levied a 1 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 enacted this tax with two separate and temporary ½ percent taxes under the authority of the Ohio Revised Code. Mahoning County voters rejected the renewal of a ½ percent sales tax in the March 2004 primary election with a 54 percent vote. As a result, the Board of Mahoning County Commissioners contracted with the State Auditor's office to perform a forecast of the County's general fund. The State's report concluded that structural deficits would occur as early as 2005 and would rise to approximately \$70 million through 2008 should the ½ percent sales tax not be renewed. The tax which generates approximately \$13 million is used to fund the County's general operating expenses and expired on December 31, 2004. On August 17, 2004, the Board of Mahoning County Commissioners passed a resolution to place this sales tax on the November 2004 ballot as a continuous ½ percent sales tax. Voters again rejected it by a very narrow margin. The Commissioners again passed a resolution to place the sales tax on the May, 2005 ballot as a temporary 5-year tax effective October 1, 2005. Budgetarily, funds will not be constructively received until January 2006. The voters passed the tax with a 58 percent vote. The second ½ percent sales tax was effective January 1, 2003 and will expire on December 31, 2007. Once again, should the sales tax levy fail, the County will face structural deficits in the general fund and the services thereof provided.

## ***PLANS FOR 2006 AND BEYOND***

Construction was completed on the Walton Avenue Bridge, which provides access to the Brownfield area known as the “Mahoning River Corridor of Opportunity”, the industrial area connecting Struthers, Campbell and Youngstown. Funding for the nearly \$4 million project was provided by the U.S. Economic Development Agency, the Ohio Department of Development, the County Economic Development Fund, the County Division of Recycling/Green Team and the County Engineer’s funds.

In 2005, the Mahoning County Clerk of Courts, Common Pleas Court and Domestic Relations Courts all converted to the new CourtView Management System. Additionally, the CourtView public access and attorney access web page has become a functional part of the court system as well. Juvenile Court will be converted to the new system in 2006. The new system allows nearly all courts to be linked into the same network. The project was paid for from court fees already collected.

## ***FINANCIAL INFORMATION***

### *Internal Controls*

In developing the County’s accounting system, much consideration was given to the incorporation of adequate internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

### *Budgetary Controls*

By statute, the Board of Commissioners must adopt a temporary appropriations budget on or around January 1<sup>st</sup> of a given year and must adopt a permanent appropriations budget by April 1<sup>st</sup>. Budgets are adopted for each organizational unit at the object level. All disbursements and transfers of cash between funds require appropriation authority from the Board of Commissioners. The Auditor’s office reviews all vouchers for adequate supporting evidence to ensure the proper use of public funds, the availability of funds prior to payment, and the proper approval and authorization as evidenced by signatures. These and other internal controls ensure that the financial information generated is both accurate and reliable.

### *Accounting System*

The County’s accounting system is organized on a “fund basis” in which each fund is a distinct self-balancing accounting entity. The County’s day-to-day accounting and budgetary records are maintained on a basis other than GAAP.

The County has prepared financial statements following GASB Statement 34, “Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments.” GASB 34 creates new basic financial statements for reporting on the County’s financial activities as follows:

***Government-wide financial statements*** These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

***Fund financial statements*** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

***Statement of budgetary comparisons*** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion appears after the Independent Accountants' Report in the financial section of this report. Management's Discussion and Analysis provides an assessment of the County's finances for 2005. Because that discussion focuses on major funds, other non major funds are discussed briefly in this letter.

***Financial Highlights - Internal Service Funds***

The four internal service funds operated by the County are the Vehicle Maintenance, Children Services Board Self Insurance, Workers' Compensation and Self-funded Hospitalization funds.

The Vehicle Maintenance fund was created to provide maintenance costs of the County vehicle pool. For the year ended December 31, 2005, the fund had a change in net assets of (\$83,859) and net assets of \$177,865.

The Workers' Compensation fund was created to account for workers' compensation costs associated with the County's retrospective program. For the year ended December 31, 2005, the fund had a change in net assets of \$1,337,484 and net assets of \$1,423,861.

The Self-funded Hospitalization fund was created to account for 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. For the year ended December 31, 2005, the fund had a change in net assets of \$3,396,177 and net assets of \$3,396,177.

***Financial Highlights - Fiduciary Funds***

Fiduciary funds account for assets held by Mahoning County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units. The fiduciary funds which Mahoning County maintains are agency funds.

At December 31, 2005, assets in agency funds totaled \$223,460,831. The County uses some of its agency funds to receive and distribute taxes and State levied revenues for all local governments within the County.

***CASH MANAGEMENT***

The County Treasurer serves as the investing authority of Mahoning County. Monies held in the County Treasury are pooled for the purpose of investment management. The County invests in those instruments, which are authorized under the Ohio Revised Code. This includes U.S. Government obligations and obligations of political subdivisions of Ohio, repurchase agreements and commercial paper. Investment earnings for all County governmental funds during 2005 were \$3,199,165 on a modified accrual basis.

***RISK MANAGEMENT***

Ohio, by statute and court decision, retains only limited tort immunity for local government. In addition to potential tort liabilities, the County is liable for its employees' workers' compensation claims plus the risk of casualty loss to real and personal property owned by the County and must provide faithful performance bonds for certain County officials.

The County maintains comprehensive auto, real property and contents, and public officials and employee liability insurance with private carriers. Also, the County pays the Bureau of Worker's Compensation a yearly premium for injured workers' claims. The County has been on a retrospective rating plan since 2001.



Effective April 1, 2002, the County became self-insured for employee health care benefits.

The County maintains a self-insurance fund to provide coverage to protect the Children Services Board's members, employees, volunteers, and foster parents against liabilities arising from the performance of their duties.

#### *INDEPENDENT AUDIT*

Included in this report is an unqualified audit opinion rendered on the County's financial statements for the year ended December 31, 2005, by our independent auditors, the Auditor's Office of the State of Ohio. This audit serves to maintain and strengthen the integrity of the County's accounting and budgetary controls.

#### *Awards - GFOA CERTIFICATE OF ACHIEVEMENT*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Mahoning County for its comprehensive annual financial report for the fiscal year ended December 31, 2004. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards.

The CAFR must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Mahoning County has received a Certificate of Achievement for the last ten consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

#### *ACKNOWLEDGMENTS*

I would like to thank the entire staff of both the County Auditor's and Data Processing offices for their efficient and cooperative work throughout this project. I would also like to thank the Local Government Services division of the Auditor of State of Ohio for their assistance in the preparation of the report. I am honored to have worked with such dedicated, professional people.

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

Sincerely,



Michael V. Sciortino  
Mahoning County Auditor

# MAHONING COUNTY, OHIO

## *Elected Officials*

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<i>Board of County Commissioners</i>	Anthony Trafficanti .....President
	John McNally ..... Vice President
	David Ludt ..... Commissioner

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<i>Other Elected Officials</i>	Michael Sciortino..... Auditor
	Anthony Vivo, Jr.....Clerk of Courts
	Dr. David Kennedy ..... Coroner
	Richard Marsico..... Engineer
	Paul Gains ..... Prosecutor
	Ronald Gerberry..... Recorder
	Randall Wellington ..... Sheriff
	John Reardon ..... Treasurer

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<i>Common Pleas Court</i>	Honorable James Evans ..... Judge
	Honorable Maureen Cronin ..... Judge
	Honorable John Durkin..... Judge
	Honorable R. Scott Krichbaum..... Judge
	Honorable Maureen Sweeney-Yanko.....Judge

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### *Domestic Relations Division*

Honorable Beth Smith.....	Judge
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### *Juvenile Division*

Honorable Theresa Dellick .....	Judge
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### *Probate Division*

Honorable Timothy Maloney.....	Judge
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<i>Area Court No. 2</i>	Honorable Joseph Houser ..... Judge
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<i>Area Court No. 3</i>	Honorable Diane Vettori-Caraballo ..... Judge
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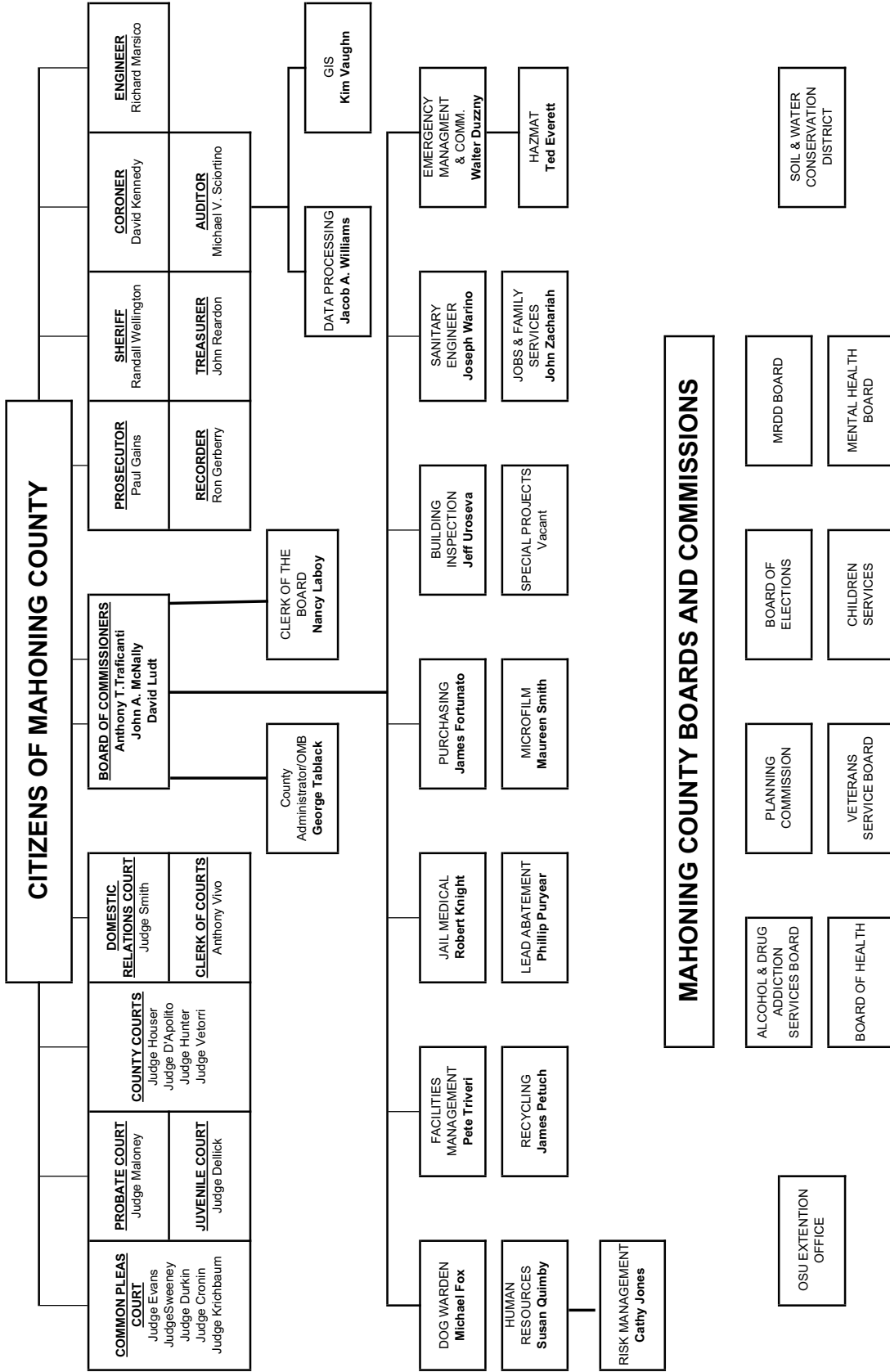
<i>Area Court No. 4</i>	Honorable David D’Apolito ..... Judge
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<i>Area Court No. 5</i>	Honorable Scott Hunter ..... Judge
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# MAHONING COUNTY ORGANIZATIONAL CHART



# 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, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Carla E. Perry*

President

*Jeffrey R. Emmer*

Executive Director



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Mahoning County  
120 Market Street  
Youngstown, Ohio 44503

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Masco, Inc., which represents 100% of the assets, net assets, and revenues of the discretely presented component unit. Other auditors have audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Masco, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Masco, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General, Department of Human Services, Children Services Board, Mental Retardation and Development Disabilities, and Grants funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2007, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

January 5, 2007

**Mahoning County, Ohio**  
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The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2005. 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, and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

**Key financial highlights for 2005 are as follows:**

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2005, by \$244,355,581 (net assets). Of this amount, \$9,596,027 (unrestricted governmental activities net assets) may be used to meet the County's ongoing obligations to citizens and creditors, and \$18,256,763 is classified as unrestricted net assets in the water and sewer activities.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$62,957,961. Of this amount, \$48,213,043 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,745,934, or approximately 6.18 percent of total general fund expenditures.
- The County's total net assets increased by \$15,027,621. This represents a 6.55 percent increase from 2004.

**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 Assets 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 liabilities. 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.

**Reporting the County as a Whole**

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

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 and asks the question, "How did we do financially during 2005?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells 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 Assets 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 as well as all capital expenses associated with these facilities.

The government-wide statements can be found on pages 13 through 15 of this report.

**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, Department of Human Services, Children Services Board, Mental Retardation and Development Disabilities, and Grants special revenue funds and the General Obligation Bond Retirement debt service fund.

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

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



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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. The County's major enterprise funds are the Water and Sewer funds.

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, and self insurance programs for employee medical benefits.

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

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

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

**The County as a Whole**

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

(Table 1)  
*Net Assets (continued)*

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Assets</b>						
Current and Other Assets	\$128,489,991	\$146,791,121	\$18,817,685	\$18,570,350	\$147,307,676	\$165,361,471
Capital Assets, Net	145,231,291	137,339,979	69,433,831	64,755,396	214,665,122	202,095,375
<i>Total Assets</i>	<u>273,721,282</u>	<u>284,131,100</u>	<u>88,251,516</u>	<u>83,325,746</u>	<u>361,972,798</u>	<u>367,456,846</u>
<b>Liabilities</b>						
Current Liabilities	49,529,340	59,048,194	1,521,916	1,017,640	51,051,256	60,065,834
Long-term Liabilities						
Due within one Year	7,950,927	15,469,502	3,059,286	2,632,168	11,010,213	18,101,670
Due in More than one Year	33,437,919	36,121,689	22,117,829	23,839,693	55,555,748	59,961,382
<i>Total Liabilities</i>	<u>\$90,918,186</u>	<u>\$110,639,385</u>	<u>\$26,699,031</u>	<u>\$27,489,501</u>	<u>\$117,617,217</u>	<u>\$138,128,886</u>

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(Table 1)  
*Net Assets (continued)*

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	\$111,925,610	\$96,940,770	\$43,295,722	\$38,528,188	\$155,221,332	\$135,468,958
Restricted for:						
Capital Projects	4,444,976	12,637,466	0	0	4,444,976	12,637,466
Debt Service	1,701,400	2,339,983	0	0	1,701,400	2,339,983
Public Safety	2,363,490	801,277	0	0	2,363,490	801,277
Public Works	6,061,868	7,348,581	0	0	6,061,868	7,348,581
Health Services	16,985,789	14,140,615	0	0	16,985,789	14,140,615
Human Services	14,570,595	13,487,917	0	0	14,570,595	13,487,917
Other Purposes	15,153,341	7,581,491	0	0	15,153,341	7,581,491
Unrestricted	9,596,027	18,213,615	18,256,763	17,308,057	27,852,790	35,521,672
<i>Total Net Assets</i>	<u>\$182,803,096</u>	<u>\$173,491,715</u>	<u>\$61,552,485</u>	<u>\$55,836,245</u>	<u>\$244,355,581</u>	<u>\$229,327,960</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$244,355,581 (\$182,803,096 in governmental activities and \$61,552,485 in business-type activities) as of December 31, 2005, an increase of \$15,027,621 over the prior year as at December 31, 2004 assets exceeded liabilities by \$229,327,960.

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted and Unrestricted. By far, the largest portion of the County's net assets (63.52 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of other related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's next largest portion of net assets relates to restricted assets. This accounts for 25.08 percent of net assets. These net assets represent resources that are subject to external restrictions on how they may be used. The remaining balance of 11.40 percent relates to unrestricted assets. The unrestricted net assets may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same was true for the prior year.

The sales tax general revenue showed a decrease of \$14,045,274 resulting from the expiration of the sales tax levy in 2004. The Board of Commissioners, by resolution, imposed two additional 0.5 percent taxes for the operations of the County and for the safety/justice services. Collections for this additional 0.50 percent did not begin until October 2005. Program revenues charges for services decreased due to personnel layoffs and services scaled down when the County's collections of the sales tax levy dropped at the end of year 2004 and into year 2005.

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Health and human services accounts for 57.32 percent of the governmental expenses. Of the \$172,633,554 in total governmental expenses, \$24,587,554 was covered by direct charges to users of the services. These charges are for fees charged for the collection of property taxes throughout the County, and for title and court fees. Safety services charges for services includes items such as fees for boarding prisoners, patrolling subdivisions, and for special details. Health includes charges for services provided to clients of the Mental Retardation's Board and Mental Health Board (ADMH). The human services showed a decrease of \$8,086,245 from 2004 resulting from the County expending less money out of this program from the sales tax levy drop off.

The decrease in public safety program expenses was due to low sales tax collections which has a spiraling effect on many revenue collections and making it necessary for budget cuts. The Sheriff's department being the largest public safety department followed by the 911 emergency service department had experienced major personnel layoffs. The increase in public works program expense was largely due to the increase in water and sewer capital maintenance projects in fiscal year 2005 over 2004.

Of the \$20,197,230 total business-type expenses, 97.33 percent was covered by the \$19,657,227 direct charges to users of the services. These charges are for water and sewer services.

Additional revenues were provided to the governmental activities by the State and Federal governments for capital improvements.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2005 and 2004.

(Table 2)  
*Changes in Net Assets*  
*(In Millions)*

	Governmental Activities 2005	Governmental Activities 2004	Business Type 2005	Business Type 2004	Total 2005	Total 2004
<b>Program Revenues</b>						
Charges for Services and Sales	\$24.59	\$26.44	\$19.66	\$18.85	\$44.25	\$45.29
Operating Grants and Contributions	87.60	89.95	0.00	0.12	87.60	90.07
Capital Grants and Contributions	4.23	4.55	5.88	2.59	10.11	7.14
<i>Total Program Revenues</i>	<u>116.42</u>	<u>120.94</u>	<u>25.54</u>	<u>21.56</u>	<u>141.96</u>	<u>142.50</u>
<b>General Revenues</b>						
Property Taxes	31.02	29.96	0.00	0.00	31.02	29.96
Sales Taxes	13.69	27.74	0.00	0.00	13.69	27.74
Grants and Entitlements	12.43	10.12	0.00	0.00	12.43	10.12
Conveyance Fees	2.63	2.45	0.00	0.00	2.63	2.45
Interest	3.20	1.28	0.60	0.31	3.80	1.59
Miscellaneous	2.21	0.00	0.11	0.00	2.32	0.00
<i>Total General Revenues</i>	<u>65.18</u>	<u>71.55</u>	<u>0.71</u>	<u>0.31</u>	<u>65.89</u>	<u>71.86</u>
<i>Total Revenues</i>	<u>\$181.60</u>	<u>\$192.49</u>	<u>\$26.25</u>	<u>\$21.87</u>	<u>\$207.85</u>	<u>\$214.36</u>

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(Table 2)  
*Changes in Net Assets*  
*(In Millions)*

	Governmental Activities 2005	Governmental Activities 2004	Business Type 2005	Business Type 2004	Total 2005	Total 2004
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	\$23.28	\$24.30	\$0.00	\$0.00	\$23.28	\$24.30
Judicial	16.14	15.17	0.00	0.00	16.14	15.17
Public Safety	18.88	23.69	0.00	0.00	18.88	23.69
Public Works	13.89	13.60	0.00	0.00	13.89	13.60
Health	45.20	49.64	0.00	0.00	45.20	49.64
Human Services	53.75	61.84	0.00	0.00	53.75	61.84
Interest and Fiscal Charges	1.49	1.96	0.00	0.00	1.49	1.96
Water	0.00	0.00	1.30	0.49	1.30	0.49
Sewer	0.00	0.00	18.89	18.19	18.89	18.19
<i>Total Program Expenses</i>	<u>172.63</u>	<u>190.20</u>	<u>20.19</u>	<u>18.68</u>	<u>192.82</u>	<u>208.88</u>
Transfers	0.34	0.33	(0.34)	(0.33)	0.00	0.00
<i>Change in Net Assets</i>	<u>9.31</u>	<u>2.62</u>	<u>5.72</u>	<u>2.86</u>	<u>15.03</u>	<u>5.48</u>
<i>Net Assets Beginning of Year</i>	<u>173.49</u>	<u>170.87</u>	<u>55.84</u>	<u>52.98</u>	<u>229.33</u>	<u>223.85</u>
<i>Net Assets End of Year</i>	<u><u>\$182.80</u></u>	<u><u>\$173.49</u></u>	<u><u>\$61.56</u></u>	<u><u>\$55.84</u></u>	<u><u>\$244.36</u></u>	<u><u>\$229.33</u></u>

*Governmental Funds* – The focus of the County’s governmental-type activities is to provide information on near-term receipts, disbursements, and balances of expendable resources. Such information is useful in assessing the County’s financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County’s net resources available for spending at the end of the calendar year.

As of the end of the current year, the County’s governmental funds reported combined ending fund balances of \$62,957,961. \$48,213,043 of this total represents unreserved fund balance, which is available for appropriation at the government’s discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The General fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,745,934 with total fund balance of \$5,397,173. Unreserved fund balance represents 6.18 percent of expenditures. This is one measurement of the general fund’s liquidity. The General fund balance decreased by \$8,309,862 with expenditures exceeding revenues by \$4,128,884. The decrease to the general fund can be attributed to the fact that the 2005 inside millage allocation was reduced to .15 for the general fund and increased to 1.95 for debt service. The 2004 inside millage allocation was 1.75 for the General fund and .35 for debt service. The County also experienced a decrease in sales tax revenue of approximately \$9.9 million due to the failure of the ½ percent sales tax levy in 2005.

The Department of Human Services, Mental Retardation and Development Disabilities, and the Grants major special revenue funds had increases in fund balance of \$256,787, \$1,998,327 and \$6,493,716, respectively, while the Children Services Board major special revenue fund and the General Obligation Bond Retirement debt service fund had decreases in fund balance of \$433,865 and \$381,631, respectively.

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*Business Type Funds* – The County’s water and sewer operations as reported on a full accrual basis. In 2005, the net assets for the water fund increased by \$2,171,507 mainly from increased capital grants while the net assets for the sewer fund increased by \$3,273,664 mainly from a large increase in charges for services over the previous year.

**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. In 2005, the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations which increased estimated revenues and appropriations by \$2,780,000 and \$9,297,877, respectively.

For the General fund, final budgeted revenues were \$38,352,000 and actual revenue collections were \$40,620,149. The major factors contributing to the increase of actual revenues over the final budgeted amounts were greater than anticipated collections in permissive sales tax, better returns on investments and increased revenues from fees and licenses offset by a decrease in property and other taxes and less than anticipated collections on fines and forfeitures.

Final expenditures were \$2,551,609 less than budgeted appropriations due to cuts made by the County in all departments to offset the loss of sales tax levy revenue.

**Capital Assets and Debt Administration**

*Capital Assets*

Table 3 shows 2005 values compared to 2004.

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$4,803,145	\$4,544,691	\$289,912	\$289,912	\$5,093,057	\$4,834,603
Construction in Progress	7,708,464	9,073,674	7,273,431	2,356,531	14,981,895	11,430,205
Buildings, Structures and Improvements	53,404,823	43,370,513	595,345	598,344	54,000,168	43,968,857
Furniture, Fixtures and Equipment	11,201,388	10,929,774	510,263	493,788	11,711,651	11,423,562
Utility Plant in Service	0	0	60,764,880	61,016,821	60,764,880	61,016,821
Infrastructure	68,113,471	69,421,327	0	0	68,113,471	69,421,327
<b>Total Capital Assets</b>	<b>\$145,231,291</b>	<b>\$137,339,979</b>	<b>\$69,433,831</b>	<b>\$64,755,396</b>	<b>\$214,665,122</b>	<b>\$202,095,375</b>

The County’s investment in capital assets for its governmental and business type activities as of December 31, 2005 amounts to \$214,665,122 (net of accumulated depreciation). Information relative to capital assets is identified in Note 11 of the basic financial statements.

**Mahoning County, Ohio**  
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*Major capital asset events during 2005 included the following:*

- During 2005, the Mahoning County Engineer's Office in conjunction with the Ohio Department of Transportation (ODOT) completed work on a major road-widening project on Western Reserve Road from Hitchcock to Tippecanoe. The overall cost to date for this project is \$4.0 million. Funding sources included the Federal Highway Administration Department of Transportation and the County Engineer's funds.
- During 2005, the County completed work on a new building for the Children's Services Board located in downtown Youngstown. The Department moved to the new site in April, 2005. Costs of the project totaled \$7.5 million.
- The Auditor's and Treasurer's offices are close to completing an upgrade of their technology for processing and storage of all real property, personal property, computer assisted mass appraisal and manufactured homes information for the County. Total costs to date total \$2.0 million.
- The Sanitary Engineer's Department continued construction of water lines in 2005 including Jackson Milton (total costs to date \$6.1 million) and the Beaver/Boardman/Canfield water line extension (total costs to date \$0.9 million). Funding sources for both projects include Ohio Public Works Commission (OPWC) and the Sanitary Engineer's revenues.
- The Board of Mental Retardation completed their \$3.8 million capital improvement project which includes the Javit Court facilities and the administration building.
- The Court of Appeals neared completion of a new construction project worth \$3.5 million dollars. The new Court building will be located in the downtown Youngstown area and is almost ready for occupancy.

*Major capital asset events for 2006 are:*

- Construction neared completion on the \$4 million Walton Avenue Bridge project. Funding is being provided by the U.S. Economic Development Agency, the Ohio Department of Development, the County Economic Development Fund, the County Recycling Division and the County Engineer's funds.
- The County almost neared completion on the construction of a new government office building to house the 7th District Court of Appeals. The department is expected to move into the facility early Spring of 2006. The cost of the project will be approximately \$3.8 million.
- The Board of Commissioners purchased the Oak Hill Renaissance building in 2006. This building will be used to house the Mahoning County Department of Jobs and Family Services as well as other departments such as the Coroner and other administrative offices. The total cost of this project is estimated at approximately \$6 million dollars.

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*Debt*

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

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$33,379,098	\$40,482,438	\$150,963	\$292,382	\$33,530,061	\$40,774,820
Special Assessment Bonds	0	0	944,937	1,405,177	944,937	1,405,177
Notes	502,390	536,871	0	0	502,390	536,871
OPWC Loans	0	0	1,936,496	2,092,915	1,936,496	2,092,915
OWDA Loans	0	0	13,576,505	14,984,905	13,576,505	14,984,905
Revenue Bonds	0	0	7,650,000	8,065,000	7,650,000	8,065,000
Compensated Absences	7,507,358	7,704,411	918,214	706,820	8,425,572	8,411,231
Total	\$41,388,846	\$48,723,720	\$25,177,115	\$27,547,199	\$66,565,961	\$76,270,919

Outstanding general obligation bonds at December 31, 2005, totaled \$33,530,061 with \$7,244,759 being retired during the year. General obligation bonds are backed by the full faith and credit of the County.

The County has loans outstanding to both the Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA). At December 31, 2005, the outstanding balances were \$1,936,496 and \$13,576,505 respectively. During the year the County retired \$177,176 and \$1,408,400 in OPWC and OWDA loans respectively. The loan proceeds were used for ongoing sewer and water system improvements and are being repaid primarily by usage charges.

The County maintains an underlying A2 credit rating on its revenue bonds from Moody's Investors Service, Inc. However, Moody's downgraded the County's underlying rating on its general obligation debt to Baa1 from A3 and assigned a negative outlook. The overall debt margin at December 31, 2005 was \$73,643,679 with an unvoted total debt margin of \$17,615,289.

The County continues to monitor its outstanding debt. Information relative to long-term debt is identified in Note 17 of the basic financial statements.

***Economic Factors and Next Year's Budgets***

Mahoning County ranks 10<sup>th</sup> in population among the 88 counties in the State.

The County unemployment rate of 6.9 percent at December 31, 2005 compares to 5.9 percent for the State of Ohio and 5.1 percent for the United States.

Mahoning County, along with most Ohio local government entities, continues to be faced with uncertainty regarding State legislation dealing with the State's allocation of money to local governments. The County's General Fund is dependent on the local government money that it receives from the State in the amount of approximately \$5.6 million per year.

**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended December 31, 2005*  
*Unaudited*

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The County has levied a 1 percent sales tax, which is collected by the State of Ohio and remitted to the County monthly. The Board of County Commissioners enacted two separate ½ percent taxes under the authority of the Ohio Revised Code. The first ½ percent sales tax was enacted by the County Commissioners effective January 1, 2000 expired December 31, 2004. The renewal of this tax was rejected by the voters in the March 2004 and a resolution for a continuous ½ percent in August of 2004. The voters passed a temporary 5-year ½ percent tax effective October 1, 2005 in the May 2005 ballot. The second ½ percent sales tax was effective January 1, 2003 and will expire December 31, 2007. The second ½ percent was a renewal of an existing ½ percent sales tax which expired December 31, 2002. The failure of the December 31, 2004 expired sales tax impacted the County by approximately \$9 million in 2005. The County is greatly impacted by the renewal and failures of these sales tax levies.

**Contacting the County's Financial Management**

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



**Mahoning County, Ohio**  
*Statement of Net Assets*  
December 31, 2005 - Primary Government  
June 30, 2005 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$55,597,469	\$12,300,510	\$67,897,979	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	543,818	849,528	1,393,346	0
With Fiscal Agents	388,057	0	388,057	341,108
Investments in Segregated Accounts	0	0	0	53,063
Materials and Supplies Inventory	0	0	0	13,190
Accrued Interest Receivable	410,691	0	410,691	0
Accounts Receivable	3,639,967	1,113,617	4,753,584	67,396
Internal Balances	602,196	(602,196)	0	0
Intergovernmental Receivable	24,284,236	4,224,495	28,508,731	0
Permissive Sales Taxes Receivable	4,212,967	0	4,212,967	0
Property Taxes Receivable	37,526,291	0	37,526,291	0
Special Assessments Receivable	373,178	318,560	691,738	0
Loans Receivable	335,314	0	335,314	0
Deferred Charges	575,807	613,171	1,188,978	0
Nondepreciable Capital Assets	12,511,609	7,563,343	20,074,952	0
Depreciable Capital Assets, Net	132,719,682	61,870,488	194,590,170	9,155
<i>Total Assets</i>	<u>273,721,282</u>	<u>88,251,516</u>	<u>361,972,798</u>	<u>483,912</u>
<b>Liabilities</b>				
Accounts Payable	3,389,048	333,261	3,722,309	0
Accrued Wages	3,288,929	260,355	3,549,284	44,676
Contracts Payable	3,649,361	645,952	4,295,313	0
Intergovernmental Payable	1,658,696	246,680	1,905,376	0
Accrued Interest Payable	98,500	35,668	134,168	0
Claims Payable	3,268,812	0	3,268,812	0
Deferred Revenue	34,175,994	0	34,175,994	0
Long-Term Liabilities:				
Due Within One Year	7,950,927	3,059,286	11,010,213	0
Due In More Than One Year	33,437,919	22,117,829	55,555,748	0
<i>Total Liabilities</i>	<u>90,918,186</u>	<u>26,699,031</u>	<u>117,617,217</u>	<u>44,676</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	111,925,610	43,295,722	155,221,332	0
Restricted for:				
Capital Projects	4,444,976	0	4,444,976	0
Debt Service	1,701,400	0	1,701,400	0
Public Safety	2,363,490	0	2,363,490	0
Public Works	6,061,868	0	6,061,868	0
Health Services	16,985,789	0	16,985,789	0
Human Services	14,570,595	0	14,570,595	0
Other Purposes	15,153,341	0	15,153,341	0
Unrestricted	9,596,027	18,256,763	27,852,790	439,236
<i>Total Net Assets</i>	<u>\$182,803,096</u>	<u>\$61,552,485</u>	<u>\$244,355,581</u>	<u>\$439,236</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2005 - Primary Government  
For the Fiscal Year Ended June 30, 2005 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$23,286,496	\$6,955,223	\$8,141,258	\$0
Judicial	16,135,140	5,639,773	329,951	0
Public Safety	18,883,110	3,981,759	2,261,975	320,736
Public Works	13,886,192	511,926	9,153,423	3,910,238
Health	45,195,302	4,591,141	25,921,040	0
Human Services	53,753,822	2,907,732	41,796,638	0
Interest and Fiscal Charges	1,493,492	0	0	0
<i>Total Governmental Activities</i>	<u>172,633,554</u>	<u>24,587,554</u>	<u>87,604,285</u>	<u>4,230,974</u>
<b>Business-Type Activities:</b>				
Water	1,306,611	448,434	0	2,982,336
Sewer	18,890,619	19,208,793	0	2,894,431
<i>Total Business-Type Activities</i>	<u>20,197,230</u>	<u>19,657,227</u>	<u>0</u>	<u>5,876,767</u>
<i>Total - Primary Government</i>	<u>\$192,830,784</u>	<u>\$44,244,781</u>	<u>\$87,604,285</u>	<u>\$10,107,741</u>
<b>Component Unit</b>				
Mahoning Adult Services Company, Inc.	<u>\$623,572</u>	<u>\$621,636</u>	<u>\$8,835</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

- General Purposes
- General Obligation Bond Retirement
- Children Services Board
- Mental Retardation and Development Disabilities
- Board of Mental Health

Sales Tax Levied for

- General Purposes

Grants and Entitlements not Restricted to Specific Programs

Conveyance Fees

Interest

Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year - Restated (See Note 3)*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$8,190,015)	\$0	(\$8,190,015)	\$0
(10,165,416)	0	(10,165,416)	0
(12,318,640)	0	(12,318,640)	0
(310,605)	0	(310,605)	0
(14,683,121)	0	(14,683,121)	0
(9,049,452)	0	(9,049,452)	0
(1,493,492)	0	(1,493,492)	0
(56,210,741)	0	(56,210,741)	0
0	2,124,159	2,124,159	0
0	3,212,605	3,212,605	0
0	5,336,764	5,336,764	0
(56,210,741)	5,336,764	(50,873,977)	0
0	0	0	6,899
461,963	0	461,963	0
6,527,538	0	6,527,538	0
5,476,720	0	5,476,720	0
14,809,746	0	14,809,746	0
3,747,991	0	3,747,991	0
13,691,301	0	13,691,301	0
12,430,289	0	12,430,289	0
2,631,398	0	2,631,398	0
3,199,165	603,299	3,802,464	9,958
2,207,699	114,489	2,322,188	0
65,183,810	717,788	65,901,598	9,958
338,312	(338,312)	0	0
65,522,122	379,476	65,901,598	9,958
9,311,381	5,716,240	15,027,621	16,857
173,491,715	55,836,245	229,327,960	422,379
<u>\$182,803,096</u>	<u>\$61,552,485</u>	<u>\$244,355,581</u>	<u>\$439,236</u>

**Mahoning County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2005*

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,070,903	\$0	\$13,790,443	\$6,300,603	\$0
Cash and Cash Equivalents					
In Segregated Accounts	466,835	0	58,806	18,177	0
With Fiscal Agents	0	0	0	0	0
Accrued Interest Receivable	410,691	0	0	0	0
Accounts Receivable	709,669	114,557	575	120,019	2,742
Interfund Receivable	6,494,229	0	0	0	0
Intergovernmental Receivable	3,921,015	3,398,876	1,424,345	2,148,938	6,936,905
Permissive Sales Taxes Receivable	4,212,967	0	0	0	0
Property Taxes Receivable	2,070,739	0	4,903,544	18,242,366	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$19,357,048</u>	<u>\$3,513,433</u>	<u>\$20,177,713</u>	<u>\$26,830,103</u>	<u>\$6,939,647</u>
<b>Liabilities</b>					
Accounts Payable	\$245,017	\$1,425,629	\$82,073	\$207,541	\$861,788
Accrued Wages	1,194,534	520,778	249,987	608,204	52,253
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	445,147	365,186	94,964	164,603	50,742
Interfund Payable	8,075,427	945,053	40,620	406,319	138,583
Deferred Revenue	3,999,750	0	5,218,225	19,159,456	1,208,453
<i>Total Liabilities</i>	<u>13,959,875</u>	<u>3,256,646</u>	<u>5,685,869</u>	<u>20,546,123</u>	<u>2,311,819</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	1,187,816	2,280,274	224,827	892,227	2,929,890
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Unclaimed Monies	1,463,423	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	2,745,934	0	0	0	0
Special Revenue Funds (Deficit)	0	(2,023,487)	14,267,017	5,391,753	1,697,938
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>5,397,173</u>	<u>256,787</u>	<u>14,491,844</u>	<u>6,283,980</u>	<u>4,627,828</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$19,357,048</u>	<u>\$3,513,433</u>	<u>\$20,177,713</u>	<u>\$26,830,103</u>	<u>\$6,939,647</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2005*

General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds		
			<b>Total Governmental Fund Balances</b>	<b>\$62,957,961</b>
			<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
			Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	145,231,291
			Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
			Intergovernmental	7,273,504
			Special Assessments	373,178
			Property Taxes	<u>3,350,297</u>
			Total	10,996,979
			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 assets.	
			Net Assets	4,997,903
			Internal Balances	<u>(469,499)</u>
			Total	4,528,404
			In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	575,807
			In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(98,500)
			Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
			General Obligation Bonds	(33,379,098)
			Notes Payable	(502,390)
			Compensated Absences	<u>(7,507,358)</u>
			Total	<u>(41,388,846)</u>
			<i>Net Assets of Governmental Activities</i>	<u><u>\$182,803,096</u></u>
\$642,838	\$27,152,284	\$48,957,071		
0	0	543,818		
0	388,057	388,057		
0	0	410,691		
0	2,682,915	3,630,477		
0	8,700,000	15,194,229		
413,941	6,040,216	24,284,236		
0	0	4,212,967		
7,798,388	4,511,254	37,526,291		
46,850	326,328	373,178		
0	335,314	335,314		
<u>\$8,902,017</u>	<u>\$50,136,368</u>	<u>\$135,856,329</u>		
\$0	\$536,942	\$3,358,990		
0	663,173	3,288,929		
0	3,649,361	3,649,361		
0	538,054	1,658,696		
0	6,163,417	15,769,419		
8,259,179	7,327,910	45,172,973		
<u>8,259,179</u>	<u>18,878,857</u>	<u>72,898,368</u>		
825	5,483,571	12,999,430		
0	282,065	282,065		
0	0	1,463,423		
0	0	2,745,934		
0	23,020,218	42,353,439		
642,013	0	642,013		
0	2,471,657	2,471,657		
<u>642,838</u>	<u>31,257,511</u>	<u>62,957,961</u>		
<u>\$8,902,017</u>	<u>\$50,136,368</u>	<u>\$135,856,329</u>		

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2005*

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants	General Obligation Bond Retirement
<b>Revenues</b>						
Property and Other Taxes	\$493,076	\$0	\$5,550,377	\$15,083,872	\$0	\$6,644,724
Permissive Sales Tax	17,664,485	0	0	0	0	0
Intergovernmental	7,347,211	30,261,923	7,342,443	8,983,220	24,829,617	710,965
Conveyance Fees	2,631,398	0	0	0	0	0
Interest	2,500,272	0	0	0	0	12,580
Fees, Licenses and Permits	4,265,049	0	129	0	1,184	0
Fines and Forfeitures	1,634,023	0	0	0	0	0
Rentals and Royalties	579,391	0	0	0	0	0
Charges for Services	2,759,543	1,686,748	0	0	0	0
Contributions and Donations	0	0	265	12,765	0	0
Special Assessments	0	0	0	0	0	0
Other	404,097	928,341	2,285	379,072	89,244	0
<i>Total Revenues</i>	<u>40,278,545</u>	<u>32,877,012</u>	<u>12,895,499</u>	<u>24,458,929</u>	<u>24,920,045</u>	<u>7,368,269</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	11,162,871	0	0	0	7,254,217	134,490
Judicial	14,486,890	0	0	0	293,928	0
Public Safety	17,746,341	0	0	0	344,829	0
Public Works	0	0	0	0	4,216	0
Health	0	0	0	23,042,071	13,809,505	0
Human Services	1,011,327	35,010,725	13,331,504	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	7,137,821
Interest and Fiscal Charges	0	0	0	0	0	1,455,356
<i>Total Expenditures</i>	<u>44,407,429</u>	<u>35,010,725</u>	<u>13,331,504</u>	<u>23,042,071</u>	<u>21,706,695</u>	<u>8,727,667</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,128,884)</u>	<u>(2,133,713)</u>	<u>(436,005)</u>	<u>1,416,858</u>	<u>3,213,350</u>	<u>(1,359,398)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	12,009	2,390,500	24,640	1,228,725	3,280,366	1,792,767
Transfers Out	(4,192,987)	0	(22,500)	(647,256)	0	(815,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,180,978)</u>	<u>2,390,500</u>	<u>2,140</u>	<u>581,469</u>	<u>3,280,366</u>	<u>977,767</u>
<i>Net Change in Fund Balances</i>	<u>(8,309,862)</u>	<u>256,787</u>	<u>(433,865)</u>	<u>1,998,327</u>	<u>6,493,716</u>	<u>(381,631)</u>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>13,707,035</u>	<u>0</u>	<u>14,925,709</u>	<u>4,285,653</u>	<u>(1,865,888)</u>	<u>1,024,469</u>
<i>Fund Balances End of Year</i>	<u>\$5,397,173</u>	<u>\$256,787</u>	<u>\$14,491,844</u>	<u>\$6,283,980</u>	<u>\$4,627,828</u>	<u>\$642,838</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, 2005*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$1,310,809)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$3,815,779	\$31,587,828	Capital Outlay	15,664,410
0	17,664,485	Depreciation	<u>(7,654,442)</u>
28,895,018	108,370,397	Total	8,009,968
0	2,631,398		
686,313	3,199,165		
12,961,662	17,228,024		
178,857	1,812,880		
0	579,391		
520,968	4,967,259	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.	(118,656)
632	13,662		
300,319	300,319		
404,660	2,207,699		
<u>47,764,208</u>	<u>190,562,507</u>	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	(4,439,247)
		Special Assessments	20,417
		Permissive Sales Tax	(3,973,184)
		Property Taxes	<u>(563,870)</u>
3,945,613	22,497,191	Total	(8,955,884)
1,896,933	16,677,751		
897,189	18,988,359	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	7,137,821
10,464,765	10,468,981		
9,966,304	46,817,880		
5,694,185	55,047,741		
13,109,256	13,109,256	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	7,137,821	Accrued Interest on Bonds	17,449
11,292	1,466,648	Amortization of Issuance Costs	<u>(44,293)</u>
<u>45,985,537</u>	<u>192,211,628</u>	Total	(26,844)
		Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	197,052
1,778,671	(1,649,121)		
3,966,603	12,695,610	The internal service funds used by management are not reported in the County- internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
(6,679,555)	(12,357,298)	Change in Net Assets	4,649,802
(2,712,952)	338,312	Internal Balances	<u>(271,069)</u>
(934,281)	(1,310,809)	Total	4,378,733
<u>32,191,792</u>	<u>64,268,770</u>	<i>Change in Net Assets of Governmental Activities</i>	<u>\$9,311,381</u>
<u>\$31,257,511</u>	<u>\$62,957,961</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$525,000	\$512,000	\$493,076	(\$18,924)
Permissive Sales Tax	17,180,000	18,000,000	18,284,372	284,372
Intergovernmental	6,287,000	7,225,000	7,458,537	233,537
Conveyance Fees	1,950,000	2,400,000	2,631,398	231,398
Interest	1,339,000	1,709,000	2,310,202	601,202
Fees, Licenses and Permits	3,391,000	3,856,000	4,353,529	497,529
Fines and Forfeitures	1,590,000	1,525,000	1,520,354	(4,646)
Rentals and Royalties	395,000	315,000	322,004	7,004
Charges for Services	2,655,000	2,630,000	2,855,441	225,441
Other	260,000	180,000	391,236	211,236
<i>Total Revenues</i>	<u>35,572,000</u>	<u>38,352,000</u>	<u>40,620,149</u>	<u>2,268,149</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,936,195	13,572,470	12,176,756	1,395,714
Judicial	13,220,127	14,926,986	14,559,901	367,085
Public Safety	9,968,043	18,444,656	18,041,070	403,586
Human Services	1,950,000	1,428,130	1,042,906	385,224
<i>Total Expenditures</i>	<u>39,074,365</u>	<u>48,372,242</u>	<u>45,820,633</u>	<u>2,551,609</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,502,365)</u>	<u>(10,020,242)</u>	<u>(5,200,484)</u>	<u>4,819,758</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	7,340,000	7,352,009	12,009
Transfers Out	(885,435)	(4,208,311)	(4,192,987)	15,324
<i>Total Other Financing Sources (Uses)</i>	<u>(885,435)</u>	<u>3,131,689</u>	<u>3,159,022</u>	<u>27,333</u>
<i>Net Change in Fund Balance</i>	<u>(4,387,800)</u>	<u>(6,888,553)</u>	<u>(2,041,462)</u>	<u>4,847,091</u>
<i>Fund Balance at Beginning of Year</i>	6,406,004	6,406,004	6,406,004	0
Prior Year Encumbrances Appropriated	2,365,159	2,365,159	2,365,159	0
<i>Fund Balances at End of Year</i>	<u>\$4,383,363</u>	<u>\$1,882,610</u>	<u>\$6,729,701</u>	<u>\$4,847,091</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$35,750,000	\$35,750,000	\$30,255,736	(\$5,494,264)
Charges for Services	2,000,000	2,000,000	1,572,545	(427,455)
Other	800,000	800,000	927,987	127,987
<i>Total Revenues</i>	38,550,000	38,550,000	32,756,268	(5,793,732)
<b>Expenditures</b>				
Current:				
Human Services	39,272,710	39,272,027	38,888,220	383,807
<i>Excess of Revenues Under Expenditures</i>	(722,710)	(722,027)	(6,131,952)	(5,409,925)
<b>Other Financing Sources</b>				
Transfers In	1,675,000	1,675,000	2,390,500	715,500
<i>Net Change in Fund Balance</i>	952,290	952,973	(3,741,452)	(4,694,425)
<i>Fund Deficit Beginning of Year</i>	(5,306,175)	(5,306,175)	(5,306,175)	0
Prior Year Encumbrances Appropriated	4,360,658	4,360,658	4,360,658	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$6,773</u>	<u>\$7,456</u>	<u>(\$4,686,969)</u>	<u>(\$4,694,425)</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Board Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Taxes	\$5,433,000	\$5,433,000	\$5,550,377	\$117,377
Intergovernmental	7,136,220	7,136,220	7,053,265	(82,955)
Fees, Licenses and Permits	500	500	129	(371)
Contributions and Donations	5,000	5,000	265	(4,735)
Other	1,000	1,000	1,710	710
<i>Total Revenues</i>	<u>12,575,720</u>	<u>12,575,720</u>	<u>12,605,746</u>	<u>30,026</u>
<b>Expenditures</b>				
Current:				
Human Services	16,403,343	16,440,908	14,145,918	2,294,990
<i>Excess of Revenues Under Expenditures</i>	<u>(3,827,623)</u>	<u>(3,865,188)</u>	<u>(1,540,172)</u>	<u>2,325,016</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	24,640	24,640	24,640	0
Transfers Out	(22,500)	(22,500)	(22,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,140</u>	<u>2,140</u>	<u>2,140</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,825,483)	(3,863,048)	(1,538,032)	2,325,016
<i>Fund Balance Beginning of Year</i>	14,389,028	14,389,028	14,389,028	0
Prior Year Encumbrances Appropriated	663,162	663,162	663,162	0
<i>Fund Balance End of Year</i>	<u>\$11,226,707</u>	<u>\$11,189,142</u>	<u>\$13,514,158</u>	<u>\$2,325,016</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation and Development Disabilities Fund  
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$14,700,000	\$14,700,000	\$15,083,872	\$383,872
Intergovernmental	10,368,300	10,368,300	10,154,444	(213,856)
Contributions and Donations	10,000	10,000	9,375	(625)
Other	178,000	178,000	262,443	84,443
<i>Total Revenues</i>	<u>25,256,300</u>	<u>25,256,300</u>	<u>25,510,134</u>	<u>253,834</u>
<b>Expenditures</b>				
Current:				
Health	26,535,071	26,094,882	24,346,820	1,748,062
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,278,771)</u>	<u>(838,582)</u>	<u>1,163,314</u>	<u>2,001,896</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	1,036,433	1,228,725	192,292
Transfers Out	0	(658,789)	(647,256)	11,533
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>377,644</u>	<u>581,469</u>	<u>203,825</u>
<i>Net Change in Fund Balance</i>	<u>(1,278,771)</u>	<u>(460,938)</u>	<u>1,744,783</u>	<u>2,205,721</u>
<i>Fund Balance Beginning of Year</i>	1,961,865	1,961,865	1,961,865	0
Prior Year Encumbrances Appropriated	<u>1,502,680</u>	<u>1,502,680</u>	<u>1,502,680</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,185,774</u></u>	<u><u>\$3,003,607</u></u>	<u><u>\$5,209,328</u></u>	<u><u>\$2,205,721</u></u>

See accompanying notes to the basic financial statements

**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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$27,847,325	\$27,847,325	\$19,379,338	(\$8,467,987)
Fees, Licenses and Permits	712	712	1,184	472
Other	3,433	3,433	86,502	83,069
<i>Total Revenues</i>	<u>27,851,470</u>	<u>27,851,470</u>	<u>19,467,024</u>	<u>(8,384,446)</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	12,099,175	12,099,175	10,502,174	1,597,001
Judicial	478,141	478,141	361,719	116,422
Public Safety	710,373	710,373	540,629	169,744
Public Works	4,800	4,800	4,800	0
Health	16,841,614	16,841,614	16,009,723	831,891
<i>Total Expenditures</i>	<u>30,134,103</u>	<u>30,134,103</u>	<u>27,419,045</u>	<u>2,715,058</u>
<i>Excess of Revenues Under Expenditures</i>	(2,282,633)	(2,282,633)	(7,952,021)	(5,669,388)
<b>Other Financing Sources</b>				
Transfers In	3,651,823	3,651,823	3,280,366	(371,457)
<i>Net Change in Fund Balance</i>	1,369,190	1,369,190	(4,671,655)	(6,040,845)
<i>Fund (Deficit) Beginning of Year</i>	(3,212,617)	(3,212,617)	(3,212,617)	0
Prior Year Encumbrances Appropriated	3,939,908	3,939,908	3,939,908	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,096,481</u>	<u>\$2,096,481</u>	<u>(\$3,944,364)</u>	<u>(\$6,040,845)</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2005*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,300,510	\$12,300,510	\$6,640,398
Cash and Cash Equivalents in Segregated Accounts	0	849,528	849,528	0
<i>Receivables:</i>				
Intergovernmental	1,846,286	2,378,209	4,224,495	0
Accounts	85,660	1,027,957	1,113,617	9,490
Special Assessments	8,134	310,426	318,560	0
Interfund Receivable	0	3,116,000	3,116,000	1,646,885
<i>Total Current Assets</i>	<u>1,940,080</u>	<u>19,982,630</u>	<u>21,922,710</u>	<u>8,296,773</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	0	613,171	613,171	0
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	6,282,357	1,280,986	7,563,343	0
Depreciable Capital Assets, Net	3,158,542	58,711,946	61,870,488	0
<i>Total Noncurrent Assets</i>	<u>9,440,899</u>	<u>60,606,103</u>	<u>70,047,002</u>	<u>0</u>
<i>Total Assets</i>	<u>\$11,380,979</u>	<u>\$80,588,733</u>	<u>\$91,969,712</u>	<u>\$8,296,773</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds (continued)*  
*December 31, 2005*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$7,096	\$326,165	\$333,261	\$30,058
Contracts Payable	645,952	0	645,952	0
Accrued Wages	3,091	257,264	260,355	0
Intergovernmental Payable	15,224	231,456	246,680	0
Interfund Payable	4,097,603	90,092	4,187,695	0
Compensated Absences Payable	0	309,276	309,276	0
Accrued Interest Payable	1,398	34,270	35,668	0
General Obligation Bonds Payable	1,325	145,134	146,459	0
Special Assessment Bonds Payable	48,675	430,175	478,850	0
Revenue Bonds Payable	0	435,000	435,000	0
OPWC Loans Payable	0	177,178	177,178	0
OWDA Loans Payable	0	1,512,523	1,512,523	0
Claims Payable	0	0	0	3,268,812
<i>Total Current Liabilities</i>	<u>4,820,364</u>	<u>3,948,533</u>	<u>8,768,897</u>	<u>3,298,870</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	23,023	585,915	608,938	0
General Obligation Bonds Payable	4,504	0	4,504	0
Special Assessment Bonds Payable	165,495	300,592	466,087	0
Revenue Bonds Payable	0	7,215,000	7,215,000	0
OPWC Loans Payable	0	1,759,318	1,759,318	0
OWDA Loans Payable	0	12,063,982	12,063,982	0
<i>Total Long-Term Liabilities</i>	<u>193,022</u>	<u>21,924,807</u>	<u>22,117,829</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,013,386</u>	<u>25,873,340</u>	<u>30,886,726</u>	<u>3,298,870</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	9,220,900	34,074,822	43,295,722	0
Unrestricted	<u>(2,853,307)</u>	<u>20,640,571</u>	<u>17,787,264</u>	<u>4,997,903</u>
<i>Total Net Assets</i>	<u>\$6,367,593</u>	<u>\$54,715,393</u>	<u>61,082,986</u>	<u>\$4,997,903</u>

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

469,499

Net assets of business-type activities

\$61,552,485

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2005*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services Pledged as Security for				
Revenue Bonds	\$0	\$435,000	\$435,000	\$0
Charges for Services - Unpledged	326,003	17,086,729	17,412,732	15,702,841
Fees, Licenses and Permits	58,953	1,687,064	1,746,017	0
Special Assessments	63,478	0	63,478	0
Other	14,632	99,857	114,489	0
<i>Total Operating Revenues</i>	<u>463,066</u>	<u>19,308,650</u>	<u>19,771,716</u>	<u>15,702,841</u>
<b>Operating Expenses</b>				
Personal Services	74,720	6,364,977	6,439,697	1,719,603
Materials and Supplies	13,607	368,956	382,563	0
Contractual Services	1,050,634	7,739,674	8,790,308	210,849
Depreciation	100,168	2,837,203	2,937,371	0
Claims	0	0	0	9,115,038
Other	9,412	629,288	638,700	7,549
<i>Total Operating Expenses</i>	<u>1,248,541</u>	<u>17,940,098</u>	<u>19,188,639</u>	<u>11,053,039</u>
<i>Operating Income (Loss)</i>	<u>(785,475)</u>	<u>1,368,552</u>	<u>583,077</u>	<u>4,649,802</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	29,667	573,632	603,299	0
Interest and Fiscal Charges	(61,217)	(1,218,443)	(1,279,660)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(31,550)</u>	<u>(644,811)</u>	<u>(676,361)</u>	<u>0</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>(817,025)</u>	<u>723,741</u>	<u>(93,284)</u>	<u>4,649,802</u>
Capital Contributions	2,982,336	2,894,431	5,876,767	0
Transfers In	6,196	0	6,196	0
Transfers Out	0	(344,508)	(344,508)	0
<i>Change in Net Assets</i>	<u>2,171,507</u>	<u>3,273,664</u>	<u>5,445,171</u>	<u>4,649,802</u>
<i>Net Assets Beginning of Year</i>	<u>4,196,086</u>	<u>51,441,729</u>		<u>348,101</u>
<i>Net Assets End of Year</i>	<u>\$6,367,593</u>	<u>\$54,715,393</u>		<u>\$4,997,903</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.

271,069

Change in net assets of business-type activities

\$5,716,240

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2005

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$442,142	\$20,372,217	\$20,814,359	\$0
Cash Received from Interfund Services Provided	0	0	0	15,559,173
Special Assessments	63,478	50,226	113,704	0
Other Cash Receipts	14,632	97,198	111,830	0
Cash Payments to Employees for Services	(81,477)	(6,592,047)	(6,673,524)	(2,565,191)
Cash Payments for Goods and Services	(1,086,668)	(7,685,121)	(8,771,789)	(180,791)
Cash Payments for Claims	0	0	0	(11,460,558)
Other Cash Payments	(9,412)	(629,288)	(638,700)	(7,795)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(657,305)</u>	<u>5,613,185</u>	<u>4,955,880</u>	<u>1,344,838</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances In	981,207	0	981,207	0
Transfers In	6,196	0	6,196	0
Transfers Out	0	(344,508)	(344,508)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>987,403</u>	<u>(344,508)</u>	<u>642,895</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Grants	1,120,288	468,890	1,589,178	0
Proceeds from OPWC Loans	0	20,757	20,757	0
Interfund Activity - Notes	2,456,000	(2,456,000)	0	0
Repayment of Interfund Activity - Notes	0	0	0	0
Principal Paid on General Obligation Bonds	(1,193)	(140,226)	(141,419)	0
Interest Paid on General Obligation Bonds	(15)	(66,898)	(66,913)	0
Principal Paid on Special Assessment Bonds	(43,807)	(416,433)	(460,240)	0
Interest Paid on Special Assessment Bonds	(20,224)	(198,669)	(218,893)	0
Interest Paid on Intra-Fund Loans	(39,580)	(1,544)	(41,124)	0
Principal Paid on Revenue Bonds	0	(415,000)	(415,000)	0
Interest Paid on Revenue Bonds	0	(197,985)	(197,985)	0
Principal Paid on OPWC Loans	0	(177,176)	(177,176)	0
Principal Paid on OWDA Loans	0	(1,408,400)	(1,408,400)	0
Interest Paid on OWDA Loans	0	(671,910)	(671,910)	0
Payments for Capital Acquisitions	(3,877,080)	(532,587)	(4,409,667)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(405,611)</u>	<u>(6,193,181)</u>	<u>(6,598,792)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	37,987	539,470	577,457	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(37,526)</u>	<u>(385,034)</u>	<u>(422,560)</u>	<u>1,344,838</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>37,526</u>	<u>13,535,072</u>	<u>13,572,598</u>	<u>5,295,560</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$13,150,038</u>	<u>\$13,150,038</u>	<u>\$6,640,398</u>

(continued)



**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2005

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$785,475)	\$1,368,552	\$583,077	\$4,649,802
Adjustments:				
Depreciation	100,168	2,837,203	2,937,371	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	34,480	2,799,657	2,834,137	(9,490)
Intergovernmental Receivable	0	(2,174,171)	(2,174,171)	17,553
Interfund Receivable	41,220	226,781	268,001	701,486
Special Assessments	0	358,724	358,724	0
Increase (Decrease) in Liabilities:				
Accounts Payable	2,556	121,317	123,873	30,058
Accrued Wages	3,091	(87,826)	(84,735)	0
Deferred Revenue	(18,514)	0	(18,514)	0
Compensated Absences Payable	23,023	188,371	211,394	(246)
Retainage Payable	(39,040)	0	(39,040)	0
Interfund Payable	(34,038)	(256,879)	(290,917)	(2,909,768)
Intergovernmental Payable	15,224	231,456	246,680	0
Claims Payable	0	0	0	(1,134,557)
<i>Total Adjustments</i>	128,170	4,244,633	4,372,803	(3,304,964)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$657,305)	\$5,613,185	\$4,955,880	\$1,344,838

**Noncash Capital Financing Activities**

During 2005, the Ohio Public Works Commission paid \$295,130 and \$2,221,503 directly to contractors on behalf of the water and sewer enterprise funds. This amount is included in capital contributions.

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2005*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$9,600,720
Cash and Cash Equivalents in Segregated Accounts	4,573,378
Property Taxes Receivable	206,228,558
Special Assessment Receivable	<u>3,058,175</u>
<i>Total Assets</i>	<u><u>\$223,460,831</u></u>
 <b>Liabilities</b>	
Intergovernmental Payable	\$209,415,003
Undistributed Monies	8,195,363
Payroll Withholdings	213,634
Deposits Held and Due to Others	<u>5,636,831</u>
<i>Total Liabilities</i>	<u><u>\$223,460,831</u></u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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**Note 1 - Reporting Entity**

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

**A. Reporting Entity**

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 Mental Retardation Developmental Disabilities Board (MRDD), the Alcohol and Drug Addiction Board, the Board of Mental Health, and 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 for which the County approves the budget, the issuance of debt or the levying of taxes.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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***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 Mental Retardation (MRDD), provides MASCO with personnel for its operations. This includes salaries and benefits. The relationship between the County MRDD 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 mental retardation/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.

The County participates in five jointly governed organizations and one shared risk pool. These organizations are 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 County Risk Sharing Authority, Inc. These organizations are presented in Notes 14 and 19 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 Western Reserve Port Authority District is presented as an agency fund within the County's financial statements.

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 22.

## **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 County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities and its enterprise funds. The more significant of the County's accounting policies are described below.

### ***A. Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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, 2005*

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***Government-wide Financial Statements*** The statement of net assets 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 assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

***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.

***B. 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 liabilities is reported as fund balance. The following are the County's major governmental funds:

***General Fund*** The general fund accounts for all financial resources except those required to be accounted for 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.

***Department of Human Services Fund*** The department of human services is used to account for various 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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***Children Services Board Fund*** The children services board is used to account for a 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.

***Mental Retardation and Development Disabilities Fund*** The mental retardation and development disabilities fund is used to account for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

***Grants Fund*** The grants fund is used to account for Federal, State and local grants received from various granting agencies for the administration and operation of various County programs.

***General Obligation Bond Retirement Fund*** The general obligation bond retirement fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

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

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, 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 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 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 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 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, and self insurance programs for employee medical benefits.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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***C. Measurement Focus***

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

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

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

***D. 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, the recording of deferred revenue 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

***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.

***E. Cash and Cash Equivalents***

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The general fund made advances to the department of human services and the grants special revenue funds and to the water enterprise fund to eliminate the funds' negative cash balances. The special revenue and enterprise funds have an interfund payable for the amount of the advances received from the general fund and the general fund has an interfund receivable for the same amount on the balance sheet.

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

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

During 2005, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, a City of Youngstown note, a State of Israel bond, a mortgage revenue bond, repurchase agreements, and STAROhio.

Except for nonparticipating investment contracts, 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.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

STAROhio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio’s share price which is the price the investment could be sold for on December 31, 2005.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2005 amounted to \$2,500,272, which includes \$2,430,292 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.

***F. 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 assets 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 assets 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 fair market 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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For 2005, the County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

***G. Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***H. Compensated Absences***

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

Sick leave benefits are accrued as a liability using the vesting payment method. 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.

***I. Bond Issuance Costs***

Bond issuance costs for underwriting fees and bond insurance for the general obligation bonds, revenue bonds and sewer enterprise general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements and in the County’s enterprise fund. The straight-line method of amortization is not materially different from the effective-interest method. On governmental fund statements bond issuance costs are expended in the year the bonds are issued.

***J. Accrued Liabilities and Long-Term Obligations***

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences and contractually required pension contributions 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, capital leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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***K. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, loans receivable (revolving loan monies loaned to local businesses) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

***L. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$61,281,459 of restricted net assets, of which \$37,226,092 is restricted by enabling legislation. Net assets restricted for other purposes include child support enforcement, real estate assessment, indigent guardianship and probate business.

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

***M. 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, and self-insurance programs. 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.

***N. 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.

***O. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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***P. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence.

***Q. 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.

***R. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Revolving Loans special revenue fund is not reported because it is not included in the entity for which “appropriated budget” is adopted and does not maintain budgetary financial records. 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 object level within each department. 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 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.

**Note 3 – Changes in Accounting Principle and Restatement of Prior Year’s Balances**

***A. Changes in Accounting Principle***

For 2005, the County has implemented GASB Statement No. 40, “Deposits and Investment Risk Disclosures” and GASB Statement No. 42, “Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries.”

GASB Statement No. 40 establishes new disclosure requirements for risks associated with deposits and investments.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries.

The implementation of GASB Statement No. 42 did not affect the presentation of the financial statements of the County.

***B. Restatement of Prior Year's Balances***

During 2005, the County determined that cash and cash equivalents in segregated accounts were understated and cash and cash equivalents and intergovernmental receivables had been overstated in other governmental funds as well as restructuring its fund classifications due to the County re-evaluating its fund structure. This adjustment had the following effect on fund balance as previously reported.

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities
Fund Balance as Previously Reported	\$11,596,823	\$0	\$11,811,511	\$2,657,235
Fund Reclassification	1,682,514	0	3,055,682	1,611,000
Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents in Segregated Accounts	427,698	0	58,516	17,418
Intergovernmental Receivables	0	0	0	0
Restated Balance December 31, 2004	<u>\$13,707,035</u>	<u>\$0</u>	<u>\$14,925,709</u>	<u>\$4,285,653</u>

	Grants	General Obligation Bond Retirement	Other Governmental	Total Governmental
Fund Balance as Previously Reported	\$0	\$0	\$34,521,716	\$60,587,285
Fund Reclassification	(1,865,888)	1,024,469	(2,452,099)	3,055,678
Cash and Cash Equivalents	0	0	(21,409)	(21,409)
Cash and Cash Equivalents in Segregated Accounts	0	0	211,496	715,128
Intergovernmental Receivables	0	0	(67,912)	(67,912)
Restated Balance December 31, 2004	<u>(\$1,865,888)</u>	<u>\$1,024,469</u>	<u>\$32,191,792</u>	<u>\$64,268,770</u>

During 2005, it was determined that, in addition to the restatement for cash and cash equivalents in segregated accounts, cash and cash equivalents and intergovernmental receivables, long-term mortgage notes should have been excluded from the financial statements of the County at December 31, 2004 based upon a further review of the agreement. These restatements had the following effect on net assets as they were previously reported.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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	<u>Governmental Activities</u>
Net Assets, December 31, 2004	\$171,797,261
Cash and Cash Equivalents in Segregated Accounts	715,128
Cash and Cash Equivalents	(21,409)
Intergovernmental Receivables	(67,912)
Long-term Mortgage Notes	<u>1,068,647</u>
Adjusted Net Assets, December 31, 2004	<u>\$173,491,715</u>

Total assets and liabilities in the agency funds were restated as of December 31, 2004 from \$251,448,392 to \$226,443,018, a difference of (\$25,005,374). The restatement was the result of the overstatement of due from other governments and intergovernmental payables.

**Note 4 - 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 as a reservation of fund balance (GAAP).
- d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest 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).

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

	Net Change in Fund Balances				
	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants
GAAP Basis	(\$8,309,862)	\$256,787	(\$434,155)	\$1,998,327	\$6,493,716
Net Adjustment for					
Revenue Accruals	389,171	(120,744)	(289,753)	1,051,205	(5,453,021)
Beginning Fair Value					
Adjustment for Investments	(645,624)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	676,115	0	0	0	0
Proceeds of Manuscript Notes	7,340,000	0	0	0	0
Ending Unrecorded Cash	(78,058)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	20,284	(7,878)	(537,839)	(213,474)	(1,898,656)
Encumbrances	(1,433,488)	(3,869,617)	(276,285)	(1,091,275)	(3,813,694)
Budget Basis	<u>(\$2,041,462)</u>	<u>(\$3,741,452)</u>	<u>(\$1,538,032)</u>	<u>\$1,744,783</u>	<u>(\$4,671,655)</u>

**Note 5 – Accountability and Compliance**

**A. Accountability**

The indigent guardianship special revenue fund and the roads and bridges capital projects fund have deficit fund balances/net assets as of December 31, 2005 of \$19,730 and \$2,834,084, respectively.

The special revenue fund deficit is caused by revenue being insufficient to cover expenditures on the modified accrual basis of accounting. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur.

The capital projects fund deficit is the result of the issuance of short-term bond anticipation notes which are used to finance the project until the bonds are issued. Once the notes are retired or bonds are issued, these deficits will be eliminated.

**B. Compliance**

The County had negative cash balances of \$817,352, \$130,670 and \$981,207 in the department of human services and grants special revenue funds and the water enterprise fund, respectively, indicating that revenue from other sources was used to pay obligations of this fund contrary to Ohio Revised Code Section 5705.10. Although these cash deficits were not corrected by fiscal year end, management has indicated that cash will be closely monitored to prevent future violations.

Contrary to Ohio Revised Code Section 133.29, the total amount of the County's internal debt exceeded the statutory limit. The County has issued \$10,000,000 in bond anticipation notes and \$12,250,000 in general obligation bonds in December 2006 to remedy this compliance issue.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 6 - Deposits and Investments**

Monies held by the County are classified by State statute as follows.

Active deposits are public deposits 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.

Inactive deposits are public deposits that Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to payment of principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Commercial paper and bankers acceptances if training requirements have been met.



**Mahoning County, Ohio**  
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10. 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.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Investments may only be made through specified dealers and institutions.

***Deposits***

***Custodial Credit Risk*** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$15,198,130 of the County's bank balance of \$15,721,582 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

***Investments***

Investments are reported at fair value. As of December 31, 2005, the County had the following investments:

	Maturity			Total
	Less Than Six Months	More Than Six Months But Less Than One Year	More Than One Year But Less Than Three Years	
Federal Home Loan Bank Bonds	\$6,947,373	\$5,904,687	\$2,933,750	\$15,785,810
Federal National Mortgage Association Bonds	7,927,777	3,946,697	7,278,281	19,152,755
Federal Home Loan Mortgage Corporation Bonds	6,973,998	7,863,648	9,826,477	24,664,123
City of Youngstown Note	0	1,580,000	0	1,580,000
State of Israel Bond	0	0	500,000	500,000
Mortgage Revenue Bond	15,000	16,000	74,506	105,506
Repurchase Agreements	12,985,912	0	0	12,985,912
STAROhio	51,404	0	0	51,404
<b>Total Portfolio</b>	<b>\$34,901,464</b>	<b>\$19,311,032</b>	<b>\$20,613,014</b>	<b>\$74,825,510</b>

**Mahoning County, Ohio**  
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**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.

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the County's investments are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Credit Risk** All investments of the County carry a rating of AAA by Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk.** The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2005:

Investment	Percentage of Investments
Federal Home Loan Bank Bonds	21.10 %
Federal National Mortgage Association Bonds	25.60
Federal Home Loan Mortgage Corporation Bonds	32.96
Repurchase Agreements	17.35
Other Investments	2.99

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2005 for real and public utility property taxes represents collections of the 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) are for 2005 taxes.

2005 real property taxes are levied after October 1, 2005 on the assessed value as of January 1, 2005, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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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. 2005 public utility property taxes became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004, on the value as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent of true value for inventories.

The full tax rate for all County operations for the year ended December 31, 2005 was \$9.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property	\$3,740,639,930
Public Utility Personal Property	182,858,790
Tangible Personal Property	<u>255,660,645</u>
Total	<u>\$4,179,159,365</u>

Real property taxes are payable annually or semi-annually. If paid annually, the 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.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30; with the remainder payable by September 20.

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 tangible personal property taxes and public utility taxes which are measurable as of December 31, 2005 and for which there is an enforceable legal claim. In the general and county board of mental retardation, community mental health and children services special revenue funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2005 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

#### **Note 8 - Permissive Sales and Use Tax**

The County has levied a 1 percent sales tax, which is collected by the State of Ohio and remitted to the County monthly. The Board of County Commissioners enacted two separate ½ percent taxes under the authority of the Ohio Revised Code. The first ½ percent sales tax was enacted by the County Commissioners effective January 1, 2000 and expired December 31, 2004. The renewal of this tax was rejected by the voters in March 2004 as was a resolution for a continuous ½ percent in August of 2004. The voters passed a temporary 5-year ½ percent tax effective October 1, 2005 in the May 2005 ballot. The second ½ percent sales tax was effective January 1, 2003 and will expire December 31, 2007. The second ½ percent was a renewal of an existing ½ percent sales tax which expired December 31, 2002.

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Sales tax revenues from the ½ percent sales tax effective January 1, 2003 and the temporary 5-year ½ percent tax effective October 1, 2005 are both credited to the County’s general fund and provide financing for current operating expenditures.

**Note 9 - Receivables**

Receivables at December 31, 2005, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Loans expected to be collected in more than one year amount to \$282,065 in the revolving loans special revenue fund. At December 31, 2005 there were no delinquent loans.

Special assessments are expected to be collected in one year. At December 31, 2005 the amount of delinquent special assessments was \$62,022.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
State Reimbursements	\$13,752,298
Auto Registration	3,148,107
Local Government	3,129,537
Homestead and Rollback	1,971,024
Grants	1,208,453
County Reimbursements	927,807
Election Results	95,062
Township/Village Reimbursement	51,069
Youngstown State University	879
<i>Total Governmental Activities</i>	\$24,284,236

**Note 10 - Contingent Liabilities**

**A. 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.

**Mahoning County, Ohio**  
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**B. 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, 2005, was as follows:

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$4,544,691	\$285,763	(\$27,309)	\$4,803,145
Construction in progress	9,073,674	11,812,900	(13,178,110)	7,708,464
Total capital assets not being depreciated	<u>13,618,365</u>	<u>12,098,663</u>	<u>(13,205,419)</u>	<u>12,511,609</u>
Capital assets being depreciated				
Buildings, structures and improvements	60,225,193	11,952,708	0	72,177,901
Furniture, fixtures and equipment	28,376,593	3,553,288	(2,223,666)	29,706,215
Infrastructure	92,648,482	1,237,861	0	93,886,343
Total capital assets being depreciated	<u>181,250,268</u>	<u>16,743,857</u>	<u>(2,223,666)</u>	<u>195,770,459</u>
Accumulated depreciation				
Buildings, structures and improvements	(16,854,680)	(1,918,398)	0	(18,773,078)
Furniture, fixtures and equipment	(17,446,819)	(3,190,327)	2,132,319	(18,504,827)
Infrastructure	(23,227,155)	(2,545,717)	0	(25,772,872)
Total accumulated depreciation	<u>(57,528,654)</u>	<u>(7,654,442) *</u>	<u>2,132,319</u>	<u>(63,050,777)</u>
Capital assets being depreciated, net	<u>123,721,614</u>	<u>9,089,415</u>	<u>(91,347)</u>	<u>132,719,682</u>
Governmental activities capital assets, net	<u>\$137,339,979</u>	<u>\$21,188,078</u>	<u>(\$13,296,766)</u>	<u>\$145,231,291</u>

**Mahoning County, Ohio**  
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	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b>Business type activities:</b>				
Capital assets not being depreciated				
Land	\$289,912	\$0	\$0	\$289,912
Construction in progress	2,356,531	4,916,900	0	7,273,431
Total capital assets not being depreciated	<u>2,646,443</u>	<u>4,916,900</u>	<u>0</u>	<u>7,563,343</u>
Capital assets being depreciated				
Buildings, structures and improvements	959,279	21,522	0	980,801
Utility plant in service	131,406,804	2,495,106	0	133,901,910
Furniture, fixtures and equipment	2,185,489	182,278	0	2,367,767
Total capital assets being depreciated	<u>134,551,572</u>	<u>2,698,906</u>	<u>0</u>	<u>137,250,478</u>
Accumulated depreciation				
Buildings, structures and improvements	(360,935)	(24,521)	0	(385,456)
Utility plant in service	(70,389,983)	(2,747,047)	0	(73,137,030)
Furniture, fixtures and equipment	(1,691,701)	(165,803)	0	(1,857,504)
Total accumulated depreciation	<u>(72,442,619)</u>	<u>(2,937,371)</u>	<u>0</u>	<u>(75,379,990)</u>
Capital assets being depreciated, net	<u>62,108,953</u>	<u>(238,465)</u>	<u>0</u>	<u>61,870,488</u>
Business type activities capital assets, net	<u>\$64,755,396</u>	<u>\$4,678,435</u>	<u>\$0</u>	<u>\$69,433,831</u>

\* Depreciation expense was charged to governmental activities as follows:

General Government:	\$2,015,184
Judicial	235,592
Public Safety	1,507,945
Public Works	3,104,644
Public Health and Welfare	493,586
Human Services	297,491
Total	<u>\$7,654,442</u>

**Note 12 - Compensated Absences**

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

**Mahoning County, Ohio**  
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**Note 13 - 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 2005, 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	307,785,852
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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 \$100,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$1,880,000 have been accrued as a liability based on a review of January, 2005 billings provided by the County Auditor's Office.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured in 2005. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund. Incurred but not reported claims of \$1,388,812 have been accrued as a liability at December 31, 2005, based on an estimate by the County Auditor's Office.

The claims liability of \$3,268,812 reported in the internal service funds at December 31, 2005, 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 funds' claims liability amounts for 2004 and 2005 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2004	\$5,008,212	\$9,756,432	\$9,150,312	\$5,614,332
2005	5,614,332	9,115,038	11,460,558	3,268,812

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 14 – Shared Risk Pool**

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among thirty-nine counties in Ohio. CORSA as 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 2005 was \$646,374.

**Note 15 - Defined Benefit Pension Plan**

***A. Ohio Public Employees Retirement System***

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.



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For the year ended December 31, 2005, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The employer contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$6,102,319, \$6,536,899, and \$5,622,200 respectively; 85.31 percent has been contributed for 2005 and 100 percent for 2004 and 2003. Contributions to the member-directed plan for 2005 were \$46,382 made by the County and \$29,096 made by the plan members.

***B. State Teachers Retirement System***

Certified teachers, employed by the school for the Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

**Mahoning County, Ohio**  
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The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2005, 2004, and 2003 were \$179,271, \$200,277, and \$198,243 respectively; 94.83 percent has been contributed for 2005 and 100 percent for 2004 and 2003.

**Note 16 - Postemployment Benefits**

***A. Ohio Public Employees Retirement System***

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 376,109. Actual County contributions for 2005 which were used to fund postemployment benefits were \$2,555,945. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) was \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**B. State Teachers Retirement System**

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. The system is funded on a pay-as-you-go basis.

STRS retirees who participate in the DB or combined plans and their dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2005, the STRS Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$13,790 for 2005.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2005, the balance in the Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000 and STRS had 115,395 eligible benefit recipients.

**Note 17 - Long Term Debt**

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Various Purpose - 2000	4.40 - 4.80 %	17,385,000	2010
Various Purpose - 2004	2.00 - 4.20	32,607,440	2023
<i>Long-Term Note:</i>			
West Branch Reservoir	2.95	1,306,960	2017
<b>Business-Type Activities</b>			
<i>Revenue Bond:</i>			
Various Sewer Bonds - 2000	4.400 - 5.375	\$9,555,000	2018
<i>General Obligation Bond:</i>			
Water System Improvement - 1989	Various	11,132	2009
Sewer - 2004	2.00 - 4.20	285,360	2006
<i>Special Assessment Bonds:</i>			
Water System Improvement - 1989	Various	408,868	2009
Sewer - 2004	2.00 - 4.20	1,147,200	2014

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<i>OWDA Loans:</i>			
Meander - 1977	5.50 %	6,408,777	2017
New Middletown - 1990	5.00	5,448,479	2011
Craig Beach - 1990	5.00	6,180,739	2011
North Lima Sewer - 1999	0.73	3,600,540	2021
Campbell Wastewater Treatment Plant - 1988	7.00	5,961,441	2012
Campbell Wastewater Treatment Plant - 1989	7.00	120,418	2012
Campbell Wastewater Treatment Plant - 1998	2.20	64,986	2018
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
<i>OPWC Loans:</i>			
Krieder Interceptor - 1993	0.00	394,925	2013
Woodside Lake - 1995	0.00	291,374	2015
Sewer Rehab - 1996	0.00	885,000	2016
Pallotta Pump Station - 1996	0.00	70,239	2016
Axe Factory/Bears Den and Kirkmere - 1996	0.00	490,000	2016
Pump Station Standby - 1996	0.00	131,203	2016
Sherwood Forest Plant - 1998	0.00	288,950	2018
Sherwood Forest Rehab - 1997	0.00	488,089	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2024
Facility Power Correction and Security Rehab	0.00	n/a	n/a

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

	Outstanding 12/31/04	Additions	Reductions	Outstanding 12/31/05	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2000	\$7,875,000	\$0	(\$2,640,000)	\$5,235,000	\$1,175,000
Various Purpose - 2004	32,607,438	0	(4,463,340)	28,144,098	4,574,691
<i>Total General Obligation Bonds</i>	40,482,438	0	(7,103,340)	33,379,098	5,749,691
<b>Long-Term Note:</b>					
West Branch Reservoir	536,871	0	(34,481)	502,390	35,498
<b>Compensated Absences</b>					
	7,704,411	6,599,473	(6,796,526)	7,507,358	2,165,738
<i>Total Governmental Activities</i>	\$48,723,720	\$6,599,473	(\$13,934,347)	\$41,388,846	\$7,950,927

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	Outstanding 12/31/04	Additions	Reductions	Outstanding 12/31/05	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>Revenue Bond</b>					
Various Sewer Bonds	\$8,065,000	\$0	(\$415,000)	\$7,650,000	\$435,000
<b>General Obligation Bonds</b>					
Water Fund					
Water System Improvement	7,022	0	(1,193)	5,829	1,325
Sewer Fund					
Sewer	285,360	0	(140,226)	145,134	145,134
<i>Total General Obligation Bonds</i>	<u>292,382</u>	<u>0</u>	<u>(141,419)</u>	<u>150,963</u>	<u>146,459</u>
<b>Special Assessment Bonds</b>					
Water Fund					
Water System Improvement	257,977	0	(43,807)	214,170	48,675
Sewer Fund					
Sewer	1,147,200	0	(416,433)	730,767	430,175
<i>Total Special Assessment Bonds</i>	<u>1,405,177</u>	<u>0</u>	<u>(460,240)</u>	<u>944,937</u>	<u>478,850</u>
<b>OWDA Loans</b>					
Sewer Fund					
Meander	3,442,353	0	(210,066)	3,232,287	221,621
New Middletown	2,226,467	0	(326,803)	1,899,664	343,347
Craig Beach	2,525,697	0	(370,724)	2,154,973	389,492
North Lima Sewer	2,782,059	0	(139,029)	2,643,030	167,357
Campbell Wastewater Treatment Plant	3,005,459	0	(311,941)	2,693,518	335,805
Campbell Wastewater Treatment Plant	62,767	0	(6,535)	56,232	7,026
Campbell Wastewater Treatment Plant	45,393	0	(3,052)	42,341	3,119
Campbell Wastewater Treatment Plant	245,670	0	(15,814)	229,856	16,166
Campbell Wastewater Treatment Plant	88,970	0	(4,031)	84,939	4,220
Diehl Lake - 2002	560,070	0	(20,405)	539,665	24,370
<i>Total OWDA Loans</i>	<u>14,984,905</u>	<u>0</u>	<u>(1,408,400)</u>	<u>13,576,505</u>	<u>1,512,523</u>
<b>OPWC Loans</b>					
Sewer Fund					
Krieder Interceptor	157,972	0	(19,746)	138,226	19,746
Woodside Lake	151,171	0	(14,397)	136,774	14,397
Sewer Rehab	486,750	0	(44,250)	442,500	44,250
Pallotta Pump Station	38,632	0	(3,512)	35,120	3,512
Axe Factory/Bears Den & Kirkmere	269,500	0	(24,500)	245,000	24,500
Pump Station Standby	72,162	0	(6,560)	65,602	6,560
Sherwood Forest Plant	187,817	0	(14,447)	173,370	14,448
Sherwood Forest Rehab	292,853	0	(24,404)	268,449	24,404
Penny Lane	189,465	0	(15,157)	174,308	15,158
Palmyra Wastewater Treatment Plant Elimination	193,864	0	(10,203)	183,661	10,203
Facility Power Correction and Security Rehab	52,729	20,757	0	73,486	0
<i>Total OPWC Loans</i>	<u>2,092,915</u>	<u>20,757</u>	<u>(177,176)</u>	<u>1,936,496</u>	<u>177,178</u>
<b>Compensated Absences</b>					
	706,820	632,864	(421,470)	918,214	309,276
<i>Total Business Type Activities</i>	<u>\$27,547,199</u>	<u>\$653,621</u>	<u>(\$3,023,705)</u>	<u>\$25,177,115</u>	<u>\$3,059,286</u>

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General obligation bonds will be paid from the Bond Retirement debt service fund as well as user charges from the appropriate 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 OWDA and OPWC loans will be paid with user charges from the sewer enterprise fund. The revenue bonds will be paid for by user fees from the appropriate enterprise fund. The long-term note will be paid from the Bond Retirement debt service fund.

Compensated absences will be paid from the general fund, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, solid waste management, children services board, board of mental health, mental retardation and development disabilities, alcohol and drug addiction, indigent guardianship, 911 operations, certificate of title, felony delinquency care and custody, county courts, county programs, geographic information systems, grants, and tax administration special revenue funds and the water and sewer enterprise funds.

The County has entered into a contractual agreement for a sewer loan from OPWC for the Facility Power Correction and Security Rehabilitation project. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. Since the loan has not been finalized, a repayment schedule is not included in the schedule of debt service requirements.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2005 are as follows:

Governmental Activities

	General Obligation Bonds		Long-Term Note	
	Principal	Interest	Principal	Interest
2006	5,749,691	1,118,647	35,498	14,825
2007	5,371,112	973,090	36,258	13,778
2008	5,328,860	822,960	37,955	12,699
2009	5,530,557	640,606	39,583	11,589
2010	1,792,346	451,152	40,358	10,218
2011 - 2015	5,631,532	1,455,896	264,708	29,891
2016 - 2020	2,390,000	676,010	48,030	8,490
2021 - 2023	1,585,000	147,890	0	0
Total	<u>\$33,379,098</u>	<u>\$6,286,251</u>	<u>\$502,390</u>	<u>\$101,490</u>

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Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2006	435,000	391,066	146,459	3,348	478,850	33,602
2007	455,000	371,056	1,458	344	137,431	21,288
2008	475,000	349,890	1,458	232	139,683	15,318
2009	500,000	327,574	1,588	121	147,853	8,651
2010	520,000	303,824	0	0	7,654	1,514
2011 - 2015	3,030,000	1,095,320	0	0	33,466	3,224
2016 - 2020	2,235,000	244,563	0	0	0	0
<b>Total</b>	<b>\$7,650,000</b>	<b>\$3,083,293</b>	<b>\$150,963</b>	<b>\$4,045</b>	<b>\$944,937</b>	<b>\$83,597</b>

	OWDA Loans		OPWC
	Principal	Interest	Loan
			Principal
2006	1,512,523	629,927	177,178
2007	1,590,770	551,675	177,178
2008	1,673,633	468,815	177,177
2009	1,761,396	381,048	177,177
2010	1,854,551	287,893	177,177
2011 - 2015	3,548,414	595,322	819,457
2016 - 2020	1,571,848	75,731	127,054
2021 - 2023	63,370	2,321	30,612
<b>Total</b>	<b>\$13,576,505</b>	<b>\$2,992,732</b>	<b>\$1,863,010</b>

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 \$1,000,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, 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, 2005, are an overall debt margin of \$73,643,679 an unvoted debt margin of \$17,615,289.

**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, 2005, there were thirty-seven series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$249.3 million

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at December 31, 2005. The aggregate principal amount payable for the twenty series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$88.1 million.

**Note 18 – Interfund Transactions**

**A. Interfund Balances**

Interfund balances at December 31, 2005, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

	Interfund Receivable			
Interfund Payable	General	Internal Service	Totals	
General	\$0	\$735,427	\$735,427	
Department of Human Services	817,352	127,701	945,053	
Children Services Board	0	40,620	40,620	
Mental Retardation and Development Disabilities	0	406,319	406,319	
Grants	130,670	7,913	138,583	
Water	981,207	396	981,603	
Sewer	0	90,092	90,092	
Other Governmental Funds	0	238,417	238,417	
Totals	\$1,929,229	\$1,646,885	\$3,576,114	

During 2005, the County issued one year bond anticipation notes. The County has purchased these notes as an investment. The County has identified the funds that received the proceeds and the funds that purchased the investment. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The following interfund transactions will be repaid within one year when the County either issues new notes or the County issues bonds.

	Interfund Receivable			
Interfund Payable	General	Other Governmental Funds	Sewer	Totals
General	\$0	\$7,340,000	\$0	\$7,340,000
Water	0	0	3,116,000	3,116,000
Other Governmental Funds	4,565,000	1,360,000	0	5,925,000
Totals	\$4,565,000	\$8,700,000	\$3,116,000	\$16,381,000



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**B. Interfund Transfers**

Interfund transfers for the year ended December 31, 2005, consisted of the following:

Transfers To	Transfers From						Totals
	General	Children Services Board	Mental Retardation and Development Disabilities	General Obligation Bond Retirement	Sewer	Other Governmental Funds	
General	\$0	\$0	\$0	\$0	\$0	\$12,009	\$12,009
Department of Human Services	2,390,500	0	0	0	0	0	2,390,500
Children Services Board	0	0	0	0	0	24,640	24,640
Mental Retardation and Development Disabilities	0	0	0	0	0	1,228,725	1,228,725
Grants	30,521	0	0	0	0	3,249,845	3,280,366
General Obligation Bond Retirement	0	0	304,236	0	144,508	1,344,023	1,792,767
Water	0	0	0	0	0	6,196	6,196
Other Governmental Funds	1,771,966	22,500	343,020	815,000	200,000	814,117	3,966,603
<b>Totals</b>	<b>\$4,192,987</b>	<b>\$22,500</b>	<b>\$647,256</b>	<b>\$815,000</b>	<b>\$344,508</b>	<b>\$6,679,555</b>	<b>\$12,701,806</b>

During the year, the general fund made several transfers to other funds including a transfer to the department of human services fund for mandated funds and operating support, to the grants fund for a local match, to the child support enforcement fund for mandated funds, to the board of mental health for a mental health outreach program for return veterans, to the community development project fund to help fund various County projects and to the County programs fund also to help fund various County projects. The children services board transferred money to the building and equipment fund for building repairs. The mental retardation and developmental disabilities fund made transfers to the general obligation bond retirement fund for debt payments and to the building and equipment fund for building repairs. The building and equipment fund made a transfer to the mental retardation and developmental disabilities fund for future capital additions and renovations. The sewer fund made transfers to the general obligation bond retirement fund and to the geographic information system fund for debt service payments. The County probations services fund made a transfer to the general fund for a probation deficit. The board of mental health transferred money to the children services board for residential placement. A number of funds transferred money to the grants fund for local matches of grant funds. The motor vehicle gas tax, real estate assessment and geographic information system special revenue funds all transferred money to the general obligation bond retirement fund to fund debt service payments. The County probation services and the County courts special revenue funds made transfers to the building and equipment fund for the purchase of materials and equipment. The County programs fund transferred money to the water fund to help fund a water project. The motor vehicle gas tax and the real estate assessment special revenue funds transferred money to the geographic information system fund to fund debt activity. The motor vehicle gas tax fund made a transfer to the roads and bridges capital projects fund to match local OPWC projects.

**Mahoning County, Ohio**  
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**Note 19 - Jointly Governed Organizations**

***A. Western Reserve Port Authority (Port Authority)***

The Western Reserve Port Authority (WRPA) 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. Effective January 1, 2005, by resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA and the first \$75,000 of the 1 percent Lodging Excise Tax. The County contributed \$406,185 to the Western Reserve Port Authority in 2005. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Rd. NE, Vienna, Ohio 44473-9797.

***B. 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. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 9 W Front St., Youngstown, Ohio 44503.

***C. 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. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 100 Debartolo Place, Youngstown, Ohio 44512.

***D. 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 \$51,429 and administration fees totaling \$20,684 in 2005. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

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**E. 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 and Trumbull counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Development Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2005, Mahoning County paid N.E.O.N. \$2,759,706. The majority of these payments were for the afore-mentioned services. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

**Note 20 - Related Party Transactions**

During 2005, 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. MASCO reported \$656,844 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of MASCO. Additional habilitative services provided directly to MASCO clients by Mahoning County amounted to \$5,145,822 during 2005.

**Note 21 - Subsequent Events**

*Bond Anticipation Notes* – In March 2006, the County renewed \$11,145,000 in existing internally financed bond anticipation notes (bond anticipation notes are reflected as interfund payables in the financial statements). In addition, during this same time period, the County issued \$175,000 in new bond anticipation notes to finance improvements to the phone systems of the County and issued \$590,000 for the purchase of new voting equipment for the Board of Elections. These notes were retired on December 27, 2006.

*Tax Anticipation Notes* – In May 2005, the Board of Mahoning County Commissioners passed a resolution authorizing the issuance of sales tax supported bond anticipation notes in the amount of \$7,340,000 to be used to secure proper funding for the general fund per a federal injunction to prevent layoffs of sheriff deputies. This note was to be repaid in two years. The Mahoning County Commissioners passed a resolution in 2006 to have the notes amortized over 5 years based on the availability of funds. These notes were retired during December 2006.

*Tax Lien Sale* – In November 2005, the Mahoning County Treasurer conducted a negotiated lien sale. In a lien sale, the treasurer sells the County's lien against delinquent property to the highest bidder. The delinquencies on the properties are then written off net of the proceeds of the lien sale. As a result of the sale, \$2.3 million in real estate taxes were written off as uncollectible. These write offs were recorded effective December 31, 2005.

*Renaissance Building* – On July 25, 2006, the Board of County Commissioners purchased the Renaissance Building, (formerly known as Southside Hospital), in federal bankruptcy court for \$75,000 plus all related liens. The intent of the building is to house the offices of Jobs and Family Services. Currently, the building houses the Coroner's Offices. There is also pending litigation filed to prevent the on-going purchase of this property.

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*Bond Anticipation Notes* – The County issued \$10,000,000 in bond anticipation notes at an interest rate of 4 percent on December 27, 2006. The notes will mature on December 5, 2007.

*General Obligation Bonds* – The County issued \$12,250,000 in general obligation bonds at interest rates varying from 3.75 percent to 5 percent on December 27, 2006. These bonds will mature on December 31, 2031.

**Note 22 – Mahoning Adult Services Company, Inc. (MASCO)**

***A. Summary of Significant Accounting Policies***

*Nature of Activities*

MASCO is a not-for-profit corporation formed by the Mahoning County Board of Mental Retardation and Development Disabilities (MRDD) 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.

Lawn Care Services – Provides lawn care services, where some of the residents of Mahoning County are hired to perform these services.

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.

*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, 2005*

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*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 SFAS No.124 "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under SFAS No.124, 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 assets. 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.

*Inventory*

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method. Market value is based on replacement cost.

*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 \$500. 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 assets. All transactions with third parties are treated as exchange transactions. Contributions are recorded as unrestricted net assets due to absence of donor restrictions.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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*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.

***B. Concentration of Credit Risk***

MASCO maintains cash balances at three financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At December 31, 2005, the Organization had \$352,462 in total deposits of which \$76,531 exceeds the threshold of the FDIC insurance limits. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

***C. Certificates of Deposit***

MASCO held four certificates of deposit in 2005 with interest rates ranging from 2 percent to 3.35 percent and a maturity date in April of 2006.

***D. Investments***

Investments consisted of shares in various mutual funds with a market value of \$53,063 in 2005. Earnings on the investments and cash accounts in 2005 consist of \$4,043 in unrealized gains and \$5,915 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

***E. Equipment***

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$42,717 and accumulated depreciation of \$33,562 with an ending net value of \$9,155 at December 31, 2005. Depreciation expense amounted to \$5,379 for 2005.

***F. 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 \$460,606. 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.

***G. Internal and Board Restrictions***

MASCO has an internal restriction on a cash account in the amount of \$25,334 in 2005 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

**Combining and Individual Fund Statements and Schedules**

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

To account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) which are legally restricted to expenditure for specified purposes.

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

***County Engineer Fund*** – To satisfy 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 used to for the purpose of paying for third-party damage and corrective actions necessary to clean up a petroleum release from UST.

***Revolving Loans Fund*** – To account for initial loans made by the County to local businesses and subsequent repayment of these loans. The operations of this fund are not budgeted.

***Child Support Enforcement Fund*** – To account for 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 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 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 a percentage of all certified delinquent taxes and assessments collected by the County Fiscal Office on any tax duplicate. The County Fiscal 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 the 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 a County-wide property tax levy along with Federal and State revenues used for various mental health programs.

***Alcohol and Drug Addiction Board Fund*** – To account for monies primarily from State and Federal sources used to aid individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

***Indigent Guardianship Fund*** – To account for any costs expended by the court involving an indigent guardian.

***Probate Business Fund*** – To account for revenues for fees collected in various case types such as marriage licenses, name changes, guardianship and adoption.

(continued)



## Combining Statements – Nonmajor Governmental Funds (continued)

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

***Drug Law Enforcement Prosecutor Fund*** – To account for revenue collected from fines for drug violations used 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 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 the collection of additional fines charged on certain Common Pleas Court cases. The monies generated can only be used towards the computerization of the Clerk of Courts office and the computerization of legal research.

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

***Certificate of Title Administration Fund*** – To account for the collection of a fee for each certificate of title issued by the Clerk of Courts office. Expenditures of these fees can only be used to pay the costs incurred by the Clerk of Courts in processing titles.

***Recorder Equipment Fund*** – To account for the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditures of these fees can only be used for the purchase or lease of micrographic or other equipment for the recorder.

***Tax Incentive Review Fund*** – To comply with Ohio Revised Code section 5709.85 and to account for the duties prescribed under the section.

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

***Felony Delinquent Care and Custody Fund*** – To account funds provided by State grants for expenses incurred from a probation program, administered by the Juvenile Court that assists juvenile felon offenders.

***County Courts Fund*** – To account for 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 can only be used towards computerization of the Courts and legal research.

***Domestic Relations Special Projects Fund*** – To account for revenue used for alternative dispute resolution programs such as mediation. Expenses are made for a variety of Court projects, functions and services without imposing a burden on the County's General Fund. The funding source is from a percentage of divorce court fees.

***Community Development Project Fund*** – To account for community development projects for all cities, villages and townships from a percentage of general sales tax receipts.

***County Programs Fund*** – To account for community development projects for county roads, economic development, employment retention and various other County programs. These expenditures are funded by a percentage of general sales tax receipts.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

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

***Tax Certificate Administration Fund*** – To account for 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.

***Geographic Information System Fund*** – To account for the 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 a one percent allocation of the Hotel/Motel tax for the establishment of a Mahoning County Visitor's Bureau.

***Concealed Handgun License Fund*** – To account for the fees collected for the issuance of licenses required in order to carry a handgun. Expenditures from this fund are 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 is used for the 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 the administration of policing contracts between the Sheriff and local governments.

### *Nonmajor Capital Projects Fund*

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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

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

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$20,369,415	\$6,782,869	\$27,152,284
Cash and Cash Equivalents With Fiscal Agents	388,057	0	388,057
Accounts Receivable	2,682,915	0	2,682,915
Interfund Receivable	1,360,000	7,340,000	8,700,000
Intergovernmental Receivable	6,032,612	7,604	6,040,216
Property Taxes Receivable	4,511,254	0	4,511,254
Special Assessments Receivable	326,328	0	326,328
Loans Receivable	335,314	0	335,314
<i>Total Assets</i>	<u>\$36,005,895</u>	<u>\$14,130,473</u>	<u>\$50,136,368</u>
<b>Liabilities</b>			
Accounts Payable	\$425,806	\$111,136	\$536,942
Accrued Wages	663,173	0	663,173
Contracts Payable	0	3,649,361	3,649,361
Intergovernmental Payable	538,054	0	538,054
Interfund Payable	238,417	5,925,000	6,163,417
Deferred Revenue	7,327,910	0	7,327,910
<i>Total Liabilities</i>	<u>9,193,360</u>	<u>9,685,497</u>	<u>18,878,857</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	3,510,252	1,973,319	5,483,571
Reserved for Loans Receivable	282,065	0	282,065
Unreserved, Undesignated, Reported in:			
Special Revenue Funds	23,020,218	0	23,020,218
Capital Projects Funds	0	2,471,657	2,471,657
<i>Total Fund Balances</i>	<u>26,812,535</u>	<u>4,444,976</u>	<u>31,257,511</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$36,005,895</u>	<u>\$14,130,473</u>	<u>\$50,136,368</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property and Other Taxes	\$3,815,779	\$0	\$3,815,779
Intergovernmental	24,984,780	3,910,238	28,895,018
Interest	81,690	604,623	686,313
Fees, Licenses and Permits	12,961,662	0	12,961,662
Fines and Forfeitures	178,857	0	178,857
Charges for Services	520,968	0	520,968
Contributions and Donations	632	0	632
Special Assessments	300,319	0	300,319
Other	368,245	36,415	404,660
<i>Total Revenues</i>	<u>43,212,932</u>	<u>4,551,276</u>	<u>47,764,208</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	3,945,613	0	3,945,613
Judicial	1,896,933	0	1,896,933
Public Safety	897,189	0	897,189
Public Works	10,464,765	0	10,464,765
Health	9,966,304	0	9,966,304
Human Services	5,694,185	0	5,694,185
Capital Outlay	0	13,109,256	13,109,256
Debt Service:			
Interest and Fiscal Charges	11,292	0	11,292
<i>Total Expenditures</i>	<u>32,876,281</u>	<u>13,109,256</u>	<u>45,985,537</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,336,651</u>	<u>(8,557,980)</u>	<u>1,778,671</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	2,372,388	1,594,215	3,966,603
Transfers Out	(5,450,830)	(1,228,725)	(6,679,555)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,078,442)</u>	<u>365,490</u>	<u>(2,712,952)</u>
<i>Net Change in Fund Balances</i>	7,258,209	(8,192,490)	(934,281)
<i>Fund Balances Beginning of Year</i>	<u>19,554,326</u>	<u>12,637,466</u>	<u>32,191,792</u>
<i>Fund Balances End of Year</i>	<u>\$26,812,535</u>	<u>\$4,444,976</u>	<u>\$31,257,511</u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2005*

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans	Child Support Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$998,606	\$165,000	\$0	\$693,713
Cash and Cash Equivalents With Fiscal Agents	0	0	388,057	0
Accounts Receivable	27,254	0	0	379,497
Interfund Receivable	1,360,000	0	0	0
Intergovernmental Receivable	3,573,073	0	0	823,957
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	335,314	0
<i>Total Assets</i>	<u>\$5,958,933</u>	<u>\$165,000</u>	<u>\$723,371</u>	<u>\$1,897,167</u>
<b>Liabilities</b>				
Accounts Payable	\$190,519	\$0	\$0	\$245
Accrued Wages	277,385	0	0	169,410
Intergovernmental Payable	130,028	0	0	64,106
Interfund Payable	94,480	0	0	63,176
Deferred Revenue	2,262,794	0	0	0
<i>Total Liabilities</i>	<u>2,955,206</u>	<u>0</u>	<u>0</u>	<u>296,937</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	743,840	0	0	515,549
Reserved for Loans Receivable	0	0	282,065	0
Unreserved, Undesignated (Deficit)	2,259,887	165,000	441,306	1,084,681
<i>Total Fund Balances (Deficit)</i>	<u>3,003,727</u>	<u>165,000</u>	<u>723,371</u>	<u>1,600,230</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,958,933</u>	<u>\$165,000</u>	<u>\$723,371</u>	<u>\$1,897,167</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2005*

	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$675,110	\$296,322	\$783,391	\$1,398,490
Cash and Cash Equivalents With Fiscal Agents	0	0	0	0
Accounts Receivable	1,612	294,257	1,191	455,584
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$676,722</u>	<u>\$590,579</u>	<u>\$784,582</u>	<u>\$1,854,074</u>
<b>Liabilities</b>				
Accounts Payable	\$9,892	\$3,589	\$74	\$41,987
Accrued Wages	34,593	46,874	39,482	0
Intergovernmental Payable	13,117	19,006	15,926	51,854
Interfund Payable	4,681	3,701	2,836	2,946
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>62,283</u>	<u>73,170</u>	<u>58,318</u>	<u>96,787</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	514,410	4,720	22,078	488,520
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	100,029	512,689	704,186	1,268,767
<i>Total Fund Balances (Deficit)</i>	<u>614,439</u>	<u>517,409</u>	<u>726,264</u>	<u>1,757,287</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$676,722</u>	<u>\$590,579</u>	<u>\$784,582</u>	<u>\$1,854,074</u>

Board of Mental Health	Alcohol and Drug Addiction Board	Indigent Guardianship	Probate Business	Drug Law Enforcement Prosecutor	Indigent Drivers Alcohol Treatment
\$4,981,643	\$115,522	\$40,387	\$6,636	\$53,523	\$238,390
0	0	0	0	0	0
83,851	1,173	7,323	129	0	4,549
0	0	0	0	0	0
1,610,542	0	0	0	0	7,494
4,511,254	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$11,187,290</u>	<u>\$116,695</u>	<u>\$47,710</u>	<u>\$6,765</u>	<u>\$53,523</u>	<u>\$250,433</u>
\$55,876	\$808	\$0	\$0	\$0	\$0
22,181	0	48,856	0	0	0
15,548	0	18,429	0	0	0
2,953	1,951	155	0	0	0
4,738,788	0	0	0	0	0
<u>4,835,346</u>	<u>2,759</u>	<u>67,440</u>	<u>0</u>	<u>0</u>	<u>0</u>
675,913	1,910	0	0	0	0
0	0	0	0	0	0
<u>5,676,031</u>	<u>112,026</u>	<u>(19,730)</u>	<u>6,765</u>	<u>53,523</u>	<u>250,433</u>
<u>6,351,944</u>	<u>113,936</u>	<u>(19,730)</u>	<u>6,765</u>	<u>53,523</u>	<u>250,433</u>
<u>\$11,187,290</u>	<u>\$116,695</u>	<u>\$47,710</u>	<u>\$6,765</u>	<u>\$53,523</u>	<u>\$250,433</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2005*

	Clerk	911 Operations	Certificate of Title Administration	Recorder Equipment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$65,239	\$156,810	\$387,509	\$707,528
Cash and Cash Equivalents With Fiscal Agents	0	0	0	0
Accounts Receivable	10,608	0	141,747	27,136
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	326,328	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$75,847</u>	<u>\$483,138</u>	<u>\$529,256</u>	<u>\$734,664</u>
<b>Liabilities</b>				
Accounts Payable	\$10,965	\$63,065	\$87	\$14,390
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	0	804	53,354	0
Deferred Revenue	0	326,328	0	0
<i>Total Liabilities</i>	<u>10,965</u>	<u>390,197</u>	<u>53,441</u>	<u>14,390</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	6,059	54,771	13,333	3,492
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	58,823	38,170	462,482	716,782
<i>Total Fund Balances (Deficit)</i>	<u>64,882</u>	<u>92,941</u>	<u>475,815</u>	<u>720,274</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$75,847</u>	<u>\$483,138</u>	<u>\$529,256</u>	<u>\$734,664</u>



<u>Tax Incentive Review</u>	<u>County Probation Services</u>	<u>Felony Delinquent Care and Custody</u>	<u>County Courts</u>	<u>Domestic Relations Special Projects</u>	<u>Community Development Project</u>
\$11,200	\$647,458	\$1,633,771	\$2,086,007	\$100,869	\$1,114,090
0	0	0	0	0	0
0	17,972	0	160,746	16,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$11,200</u>	<u>\$665,430</u>	<u>\$1,633,771</u>	<u>\$2,246,753</u>	<u>\$116,869</u>	<u>\$1,114,090</u>
\$0	\$506	\$1,440	\$25,016	\$0	\$0
0	0	0	1,303	0	4,819
0	0	0	500	0	201,939
0	0	1,505	997	14	0
0	0	0	0	0	0
<u>0</u>	<u>506</u>	<u>2,945</u>	<u>27,816</u>	<u>14</u>	<u>206,758</u>
0	9,030	17,710	35,286	15,569	338,274
0	0	0	0	0	0
<u>11,200</u>	<u>655,894</u>	<u>1,613,116</u>	<u>2,183,651</u>	<u>101,286</u>	<u>569,058</u>
<u>11,200</u>	<u>664,924</u>	<u>1,630,826</u>	<u>2,218,937</u>	<u>116,855</u>	<u>907,332</u>
<u>\$11,200</u>	<u>\$665,430</u>	<u>\$1,633,771</u>	<u>\$2,246,753</u>	<u>\$116,869</u>	<u>\$1,114,090</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2005*

	County Programs	Tax Certificate Administration	Geographic Information System	Convention and Visitors Bureau
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$608,393	\$24,655	\$469,593	\$153,120
Cash and Cash Equivalents				
With Fiscal Agents	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	879	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$609,272</u>	<u>\$24,655</u>	<u>\$469,593</u>	<u>\$153,120</u>
<b>Liabilities</b>				
Accounts Payable	\$965	\$0	\$6,382	\$0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	657	622	1,381	196
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>1,622</u>	<u>622</u>	<u>7,763</u>	<u>196</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	3,876	424	37,454	90
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	603,774	23,609	424,376	152,834
<i>Total Fund Balances (Deficit)</i>	<u>607,650</u>	<u>24,033</u>	<u>461,830</u>	<u>152,924</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$609,272</u>	<u>\$24,655</u>	<u>\$469,593</u>	<u>\$153,120</u>

<u>Concealed Handgun License</u>	<u>Tax Administration Negotiated Lien</u>	<u>Sheriff's Policing Revenue</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$16,946	\$1,712,376	\$27,118	\$20,369,415
0	0	0	388,057
4,686	1,047,600	0	2,682,915
0	0	0	1,360,000
0	0	16,667	6,032,612
0	0	0	4,511,254
0	0	0	326,328
0	0	0	335,314
<u>\$21,632</u>	<u>\$2,759,976</u>	<u>\$43,785</u>	<u>\$36,005,895</u>
\$0	\$0	\$0	\$425,806
0	11,608	6,662	663,173
920	4,393	2,288	538,054
0	1,116	892	238,417
0	0	0	7,327,910
<u>920</u>	<u>17,117</u>	<u>9,842</u>	<u>9,193,360</u>
3,496	4,448	0	3,510,252
0	0	0	282,065
<u>17,216</u>	<u>2,738,411</u>	<u>33,943</u>	<u>23,020,218</u>
<u>20,712</u>	<u>2,742,859</u>	<u>33,943</u>	<u>26,812,535</u>
<u>\$21,632</u>	<u>\$2,759,976</u>	<u>\$43,785</u>	<u>\$36,005,895</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2005*

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans	Child Support Enforcement
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Intergovernmental	10,589,400	0	0	5,215,967
Interest	52,997	0	28,396	297
Fees, Licenses and Permits	0	0	0	750,197
Fines and Forfeitures	113,634	0	0	0
Charges for Services	0	0	0	268,442
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	99,769	0	0	108,016
<i>Total Revenues</i>	<u>10,855,800</u>	<u>0</u>	<u>28,396</u>	<u>6,342,919</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	9,399,239	0	67,641	0
Health	0	0	0	0
Human Services	0	0	0	5,694,185
Debt Service:				
Interest and Fiscal Charges	0	0	11,292	0
<i>Total Expenditures</i>	<u>9,399,239</u>	<u>0</u>	<u>78,933</u>	<u>5,694,185</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,456,561</u>	<u>0</u>	<u>(50,537)</u>	<u>648,734</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	740,000
Transfers Out	(1,693,600)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,693,600)</u>	<u>0</u>	<u>0</u>	<u>740,000</u>
<i>Net Change in Fund Balances</i>	(237,039)	0	(50,537)	1,388,734
<i>Fund Balances Beginning of Year</i>	<u>3,240,766</u>	<u>165,000</u>	<u>773,908</u>	<u>211,496</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,003,727</u>	<u>\$165,000</u>	<u>\$723,371</u>	<u>\$1,600,230</u>

<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Board of Mental Health</u>	<u>Alcohol and Drug Addiction Board</u>
\$0	\$0	\$0	\$0	\$3,815,779	\$0
0	0	0	0	7,300,618	0
0	0	0	0	0	0
1,847,776	532,041	574,877	3,561,621	0	470,458
0	4,271	0	0	0	0
0	22,750	0	0	0	0
0	632	0	0	0	0
0	0	0	0	0	0
5,880	0	31,734	10,023	100,661	1,237
<u>1,853,656</u>	<u>559,694</u>	<u>606,611</u>	<u>3,571,644</u>	<u>11,217,058</u>	<u>471,695</u>
2,179,454	0	781,812	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	282,948	0	3,714,143	5,531,589	437,624
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,179,454</u>	<u>282,948</u>	<u>781,812</u>	<u>3,714,143</u>	<u>5,531,589</u>	<u>437,624</u>
<u>(325,798)</u>	<u>276,746</u>	<u>(175,201)</u>	<u>(142,499)</u>	<u>5,685,469</u>	<u>34,071</u>
0	0	0	0	3,500	422
<u>(344,508)</u>	<u>0</u>	<u>0</u>	<u>(16,980)</u>	<u>(3,182,023)</u>	<u>0</u>
<u>(344,508)</u>	<u>0</u>	<u>0</u>	<u>(16,980)</u>	<u>(3,178,523)</u>	<u>422</u>
(670,306)	276,746	(175,201)	(159,479)	2,506,946	34,493
<u>1,284,745</u>	<u>240,663</u>	<u>901,465</u>	<u>1,916,766</u>	<u>3,844,998</u>	<u>79,443</u>
<u>\$614,439</u>	<u>\$517,409</u>	<u>\$726,264</u>	<u>\$1,757,287</u>	<u>\$6,351,944</u>	<u>\$113,936</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, 2005*

	Indigent Guardianship	Probate Business	Drug Law Enforcement Prosecutor	Indigent Drivers Alcohol Treatment
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Fees, Licenses and Permits	48,852	344	0	20,249
Fines and Forfeitures	0	0	4,600	34,865
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>48,852</u>	<u>344</u>	<u>4,600</u>	<u>55,114</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	145,180	199	0	0
Public Safety	0	0	1,359	57,359
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>145,180</u>	<u>199</u>	<u>1,359</u>	<u>57,359</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(96,328)</u>	<u>145</u>	<u>3,241</u>	<u>(2,245)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	(21,043)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(21,043)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(96,328)	145	(17,802)	(2,245)
<i>Fund Balances Beginning of Year</i>	<u>76,598</u>	<u>6,620</u>	<u>71,325</u>	<u>252,678</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$19,730)</u></u>	<u><u>\$6,765</u></u>	<u><u>\$53,523</u></u>	<u><u>\$250,433</u></u>

Clerk	911 Operations	Certificate of Title Administration	Recorder Equipment	Tax Incentive Review
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
70,733	0	1,173,852	213,052	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	300,319	0	0	0
0	0	1,047	0	0
70,733	300,319	1,174,899	213,052	0
0	0	0	192,686	0
28,521	0	1,137,626	0	0
0	345,562	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
28,521	345,562	1,137,626	192,686	0
42,212	(45,243)	37,273	20,366	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
42,212	(45,243)	37,273	20,366	0
22,670	138,184	438,542	699,908	11,200
\$64,882	\$92,941	\$475,815	\$720,274	\$11,200

(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, 2005*

	County Probation Services	Felony Delinquent Care and Custody	County Courts	Domestic Relations Special Projects
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	1,874,875	0	0
Interest	0	0	0	0
Fees, Licenses and Permits	130,626	0	1,056,168	98,343
Fines and Forfeitures	0	0	21,487	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	3,545	6,187	0
<i>Total Revenues</i>	<u>130,626</u>	<u>1,878,420</u>	<u>1,083,842</u>	<u>98,343</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	18,089	0	437,115	13,274
Public Safety	0	315,852	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>18,089</u>	<u>315,852</u>	<u>437,115</u>	<u>13,274</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>112,537</u>	<u>1,562,568</u>	<u>646,727</u>	<u>85,069</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	(15,561)	0	(14,143)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(15,561)</u>	<u>0</u>	<u>(14,143)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	96,976	1,562,568	632,584	85,069
<i>Fund Balances Beginning of Year</i>	<u>567,948</u>	<u>68,258</u>	<u>1,586,353</u>	<u>31,786</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$664,924</u></u>	<u><u>\$1,630,826</u></u>	<u><u>\$2,218,937</u></u>	<u><u>\$116,855</u></u>



Community Development Project	County Programs	Tax Certificate Administration	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0	\$0
0	3,920	0	0	0
0	0	0	0	0
368,516	0	25,740	0	118,398
0	0	0	0	0
0	29,776	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	96	50
368,516	33,696	25,740	96	118,448
0	0	0	451,122	97,468
0	0	116,929	0	0
0	0	0	0	0
438,675	559,210	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
438,675	559,210	116,929	451,122	97,468
(70,159)	(525,514)	(91,189)	(451,026)	20,980
411,387	617,079	0	600,000	0
(9,878)	(51,179)	0	(101,915)	0
401,509	565,900	0	498,085	0
331,350	40,386	(91,189)	47,059	20,980
575,982	567,264	115,222	414,771	131,944
\$907,332	\$607,650	\$24,033	\$461,830	\$152,924

(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, 2005*

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Total Nonmajor Special Revenue Funds
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$3,815,779
Intergovernmental	0	0	0	24,984,780
Interest	0	0	0	81,690
Fees, Licenses and Permits	20,389	1,879,430	0	12,961,662
Fines and Forfeitures	0	0	0	178,857
Charges for Services	0	0	200,000	520,968
Contributions and Donations	0	0	0	632
Special Assessments	0	0	0	300,319
Other	0	0	0	368,245
<i>Total Revenues</i>	<u>20,389</u>	<u>1,879,430</u>	<u>200,000</u>	<u>43,212,932</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	243,071	0	3,945,613
Judicial	0	0	0	1,896,933
Public Safety	11,000	0	166,057	897,189
Public Works	0	0	0	10,464,765
Health	0	0	0	9,966,304
Human Services	0	0	0	5,694,185
Debt Service:				
Interest and Fiscal Charges	0	0	0	11,292
<i>Total Expenditures</i>	<u>11,000</u>	<u>243,071</u>	<u>166,057</u>	<u>32,876,281</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,389</u>	<u>1,636,359</u>	<u>33,943</u>	<u>10,336,651</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	2,372,388
Transfers Out	0	0	0	(5,450,830)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,078,442)</u>
<i>Net Change in Fund Balances</i>	9,389	1,636,359	33,943	7,258,209
<i>Fund Balances Beginning of Year</i>	<u>11,323</u>	<u>1,106,500</u>	<u>0</u>	<u>19,554,326</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$20,712</u>	<u>\$2,742,859</u>	<u>\$33,943</u>	<u>\$26,812,535</u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2005*

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents	\$1,733,651	\$5,049,218	\$6,782,869
Interfund Receivable	0	7,340,000	7,340,000
Intergovernmental Receivable	7,604	0	7,604
<i>Total Assets</i>	<u>\$1,741,255</u>	<u>\$12,389,218</u>	<u>\$14,130,473</u>
<b>Liabilities</b>			
Accounts Payable	\$26,233	\$84,903	\$111,136
Contracts Payable	106,502	3,542,859	3,649,361
Interfund Payable	4,435,000	1,490,000	5,925,000
<i>Total Liabilities</i>	<u>4,567,735</u>	<u>5,117,762</u>	<u>9,685,497</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	667,070	1,306,249	1,973,319
Unreserved, Undesignated (Deficit)	<u>(3,493,550)</u>	<u>5,965,207</u>	<u>2,471,657</u>
<i>Total Fund Balances (Deficit)</i>	<u>(2,826,480)</u>	<u>7,271,456</u>	<u>4,444,976</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,741,255</u>	<u>\$12,389,218</u>	<u>\$14,130,473</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2005*

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Intergovernmental	\$3,910,238	\$0	\$3,910,238
Interest	66,118	538,505	604,623
Other	0	36,415	36,415
<i>Total Revenues</i>	3,976,356	574,920	4,551,276
<b>Expenditures</b>			
Capital Outlay	6,142,067	6,967,189	13,109,256
<i>Excess of Revenues Under Expenditures</i>	(2,165,711)	(6,392,269)	(8,557,980)
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,211,000	383,215	1,594,215
Transfers Out	0	(1,228,725)	(1,228,725)
<i>Total Other Financing Sources (Uses)</i>	1,211,000	(845,510)	365,490
<i>Net Change in Fund Balances</i>	(954,711)	(7,237,779)	(8,192,490)
<i>Fund Balances (Deficit) Beginning of Year</i>	(1,871,769)	14,509,235	12,637,466
<i>Fund Balances (Deficit) End of Year</i>	(\$2,826,480)	\$7,271,456	\$4,444,976

## **Combining Statements – Internal Service Funds**

Internal service funds are used to account for 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 maintenance costs of the County vehicle pool.

***Workers' Compensation Fund*** - To provide self-insurance to the County through a retrospective rating plan with the State of Ohio for workers' compensation.

***Self-funded Hospitalization Fund*** - To account for 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.

**Mahoning County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2005*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Total
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$207,923	\$1,165,788	\$5,266,687	\$6,640,398
Accounts Receivable	0	0	9,490	9,490
Interfund Receivable	0	1,646,885	0	1,646,885
<i>Total Assets</i>	<u>207,923</u>	<u>2,812,673</u>	<u>5,276,177</u>	<u>8,296,773</u>
<b>Liabilities</b>				
Accounts Payable	30,058	0	0	30,058
Claims Payable	0	1,388,812	1,880,000	3,268,812
<i>Total Liabilities</i>	<u>30,058</u>	<u>1,388,812</u>	<u>1,880,000</u>	<u>3,298,870</u>
<b>Net Assets</b>				
Unrestricted	<u>\$177,865</u>	<u>\$1,423,861</u>	<u>\$3,396,177</u>	<u>\$4,997,903</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2005*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Total
<b>Operating Revenues</b>				
Charges for Services	\$134,539	\$2,621,000	\$12,947,302	\$15,702,841
<b>Operating Expenses</b>				
Personal Services	0	437,428	1,282,175	1,719,603
Contractual Services	210,849	0	0	210,849
Claims	0	846,088	8,268,950	9,115,038
Other	7,549	0	0	7,549
<i>Total Operating Expenses</i>	218,398	1,283,516	9,551,125	11,053,039
<i>Change in Net Assets</i>	(83,859)	1,337,484	3,396,177	4,649,802
<i>Net Assets Beginning of Year</i>	261,724	86,377	0	348,101
<i>Net Assets End of Year</i>	\$177,865	\$1,423,861	\$3,396,177	\$4,997,903

**Mahoning County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2005*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Total
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services Provided	\$198,275	\$2,219,788	\$13,141,110	\$15,559,173
Cash Payments to Employees for Services	0	(1,283,016)	(1,282,175)	(2,565,191)
Cash Payments for Goods and Services	(180,791)	0	0	(180,791)
Cash Payments for Claims	0	(751,840)	(10,708,718)	(11,460,558)
Other Cash Payments	(7,795)	0	0	(7,795)
<i>Net Increase in Cash and Cash Equivalents</i>	9,689	184,932	1,150,217	1,344,838
<i>Cash and Cash Equivalents Beginning of Year</i>	198,234	980,856	4,116,470	5,295,560
<i>Cash and Cash Equivalents End of Year</i>	<u>\$207,923</u>	<u>\$1,165,788</u>	<u>\$5,266,687</u>	<u>\$6,640,398</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	(\$83,859)	\$1,337,484	\$3,396,177	\$4,649,802
<i>Increase (Decrease) in Assets:</i>				
Accounts Receivable	0	0	(9,490)	(9,490)
Intergovernmental Receivable	0	0	17,553	17,553
Interfund Receivable	63,736	452,005	185,745	701,486
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	30,058	0	0	30,058
Compensated Absences Payable	(246)	0	0	(246)
Interfund Payable	0	0	(2,909,768)	(2,909,768)
Claims Payable	0	(1,604,557)	470,000	(1,134,557)
<i>Total Adjustments</i>	93,548	(1,152,552)	(2,245,960)	(3,304,964)
<i>Net Cash Provided by Operating Activities</i>	<u>\$9,689</u>	<u>\$184,932</u>	<u>\$1,150,217</u>	<u>\$1,344,838</u>



## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Agency Funds*

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

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

***Housing Prisoner Fees Fund*** - To account for the administration of the Federal contract to house federal prisoners.

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

### *Other Agency Funds*

Soil and Water Conservation Fund	JJC Trust Fund
Appellate Court Fund	Tax Foreclosure Fund
Hazardous Materials Fund	Prosecutor Law Enforcement Fund
Municipal Court Fines Fund	Sheriff Law Enforcement Fund
Mineral Leases Fund	Ohio Board of Building Standards Fund
Motor Vehicle Tax Fund	Ohio Elections Commission Fund
Children Service Enforcement Agency Fund	Treasurer Advance Real Estate Payments Fund
Road Deposits Fund	Tax Certificate Redemption Fund
Bid Bonds Fund	Recorder Housing Trust Fees Fund
Architecture Review Fees Fund	Housing Prisoners Fees
Private Sewer and Water Rotary Fund	Prosecutor Federal Law Enforcement Fund
Law Library Fund	Ohio Public Defenders Fee Fund
Marriage License Fund	Bond Payment Fee Fund
Children's Trust Fund	Western Reserve Port Authority Fund
MRDD Board Student Activity Fund	Court System Agency Fund
	Undivided Foreclosures Fund

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,317,466	\$5,221,870	\$5,370,159	\$1,169,177
<b>Liabilities</b>				
Undistributed Monies	\$1,317,466	\$5,221,870	\$5,370,159	\$1,169,177
<b>Soil and Water Conservation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$103,892	\$95,625	\$164,713	\$34,804
<b>Liabilities</b>				
Undistributed Monies	\$103,892	\$95,625	\$164,713	\$34,804
<b>Appellate Court</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$378,300	\$312,971	\$82,325	\$608,946
<b>Liabilities</b>				
Deposits Held and Due to Others	\$378,300	\$312,971	\$82,325	\$608,946
<b>Hazardous Materials</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,214	\$26,396	\$15,395	\$19,215
<b>Liabilities</b>				
Undistributed Monies	\$8,214	\$26,396	\$15,395	\$19,215
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,171,491	\$240,390,757	\$251,721,055	\$6,841,193
Property Tax Receivable	195,512,917	206,228,558	195,512,917	206,228,558
Special Assessment Receivable	3,331,762	3,058,175	3,331,762	3,058,175
<b>Total Assets</b>	<b>\$217,016,170</b>	<b>\$449,677,490</b>	<b>\$450,565,734</b>	<b>\$216,127,926</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$198,844,679	\$209,286,733	\$198,844,679	\$209,286,733
Undistributed Monies	18,171,491	240,390,757	251,721,055	6,841,193
<b>Total Liabilities</b>	<b>\$217,016,170</b>	<b>\$449,677,490</b>	<b>\$450,565,734</b>	<b>\$216,127,926</b>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b><i>Municipal Court Fines</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$58,432	\$58,432	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$58,432	\$58,432	\$0
<b><i>Mineral Leases</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,179	\$45,038	\$141
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$45,179	\$45,038	\$141
<b><i>Motor Vehicle Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,929,414	\$1,929,414	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,929,414	\$1,929,414	\$0
<b><i>Children Service Enforcement Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,667	\$0	\$13,667	\$0
<b>Liabilities</b>				
Undistributed Monies	\$13,667	\$0	\$13,667	\$0
<b><i>Road Deposits</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$60,000	\$0	\$0	\$60,000
<b>Liabilities</b>				
Intergovernmental Payable	\$60,000	\$0	\$0	\$60,000
<b><i>Bid Bonds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$565	\$0	\$0	\$565
<b>Liabilities</b>				
Undistributed Monies	\$565	\$0	\$0	\$565

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b><i>Architecture Review Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$84,100	\$83,560	\$540
<b>Liabilities</b>				
Undistributed Monies	\$0	\$84,100	\$83,560	\$540
<b><i>Private Sewer and Water Rotary</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,750	\$51,427	\$54,608	\$569
<b>Liabilities</b>				
Undistributed Monies	\$3,750	\$51,427	\$54,608	\$569
<b><i>Law Library</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,443	\$372,848	\$391,291	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$18,443	\$372,848	\$391,291	\$0
<b><i>Marriage License</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,685	\$44,665	\$45,138	\$24,212
<b>Liabilities</b>				
Undistributed Monies	\$24,685	\$44,665	\$45,138	\$24,212
<b><i>Children's Trust</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,105	\$77,139	\$77,139	\$5,105
<b>Liabilities</b>				
Deposits Held and Due to Others	\$5,105	\$77,139	\$77,139	\$5,105
<b><i>MRDD Board Student Activity</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,450	\$4,450	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$4,450	\$4,450	\$0

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b>JJC Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,825	\$0	\$0	\$8,825
<b>Liabilities</b>				
Deposits Held and Due to Others	\$8,825	\$0	\$0	\$8,825
<b>Tax Foreclosure</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,133	\$0	\$0	\$3,133
<b>Liabilities</b>				
Undistributed Monies	\$3,133	\$0	\$0	\$3,133
<b>Prosecutor Law Enforcement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$114,256	\$65,911	\$81,214	\$98,953
<b>Liabilities</b>				
Deposits Held and Due to Others	\$114,256	\$65,911	\$81,214	\$98,953
<b>Sheriff Law Enforcement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$298	\$0	\$0	\$298
<b>Liabilities</b>				
Undistributed Monies	\$298	\$0	\$0	\$298
<b>Ohio Board of Building Standards</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,396	\$10,396	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$10,396	\$10,396	\$0
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,005	\$5,005	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$5,005	\$5,005	\$0

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b><i>Treasurer Advance Real Estate Payments</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,374,099	\$589,885	\$2,895,714	\$68,270
<b>Liabilities</b>				
Intergovernmental Payable	\$2,374,099	\$589,885	\$2,895,714	\$68,270
<b><i>Tax Certificate Redemption</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$247,002	\$977,171	\$1,197,407	\$26,766
<b>Liabilities</b>				
Deposits Held and Due to Others	\$247,002	\$977,171	\$1,197,407	\$26,766
<b><i>Recorder Housing Trust Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$324,548	\$1,315,810	\$1,328,129	\$312,229
<b>Liabilities</b>				
Deposits Held and Due to Others	\$324,548	\$1,315,810	\$1,328,129	\$312,229
<b><i>Housing Prisoners Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$812,915	\$983,379	\$1,796,294	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$812,915	\$983,379	\$1,796,294	\$0
<b><i>Prosecutor Federal Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,000	\$0	\$0	\$25,000
<b>Liabilities</b>				
Undistributed Monies	\$25,000	\$0	\$0	\$25,000
<b><i>Ohio Public Defenders Fee</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,488	\$0	\$2,488
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$2,488	\$0	\$2,488

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b><i>Payroll Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$230,826	\$5,073,935	\$5,091,127	\$213,634
<b>Liabilities</b>				
Payroll Withholdings	\$230,826	\$5,073,935	\$5,091,127	\$213,634
<b><i>Bond Payment Fee</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,870	\$0	\$0	\$7,870
<b>Liabilities</b>				
Undistributed Monies	\$7,870	\$0	\$0	\$7,870
<b><i>Western Reserve Port Authority</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$115,684	\$11,130	\$58,027	\$68,787
<b>Liabilities</b>				
Undistributed Monies	\$115,684	\$11,130	\$58,027	\$68,787
<b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,173,403	\$38,008,541	\$36,247,633	\$3,934,311
<b>Liabilities</b>				
Deposits Held and Due to Others	\$2,173,403	\$38,008,541	\$36,247,633	\$3,934,311
<b><i>Undivided Foreclosures</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,054,902	\$9,879,774	\$10,295,609	\$639,067
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,054,902	\$9,879,774	\$10,295,609	\$639,067

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Reductions	Balance 12/31/05
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,370,034	\$257,750,383	\$272,519,697	\$9,600,720
Cash and Cash Equivalents in Segregated Accounts	3,228,305	47,888,315	46,543,242	4,573,378
Receivables:				
Property Taxes	195,512,917	206,228,558	195,512,917	206,228,558
Special Assessment	3,331,762	3,058,175	3,331,762	3,058,175
<i>Total Assets</i>	<u>\$226,443,018</u>	<u>\$514,925,431</u>	<u>\$517,907,618</u>	<u>\$223,460,831</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$201,297,221	\$212,178,880	\$204,061,098	\$209,415,003
Undistributed Monies	19,795,715	245,988,852	257,589,204	8,195,363
Payroll Withholdings	230,826	5,073,935	5,091,127	213,634
Deposits Held and Due to Others	5,119,256	51,683,764	51,166,189	5,636,831
<i>Total Liabilities</i>	<u>\$226,443,018</u>	<u>\$514,925,431</u>	<u>\$517,907,618</u>	<u>\$223,460,831</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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$525,000	\$512,000	\$493,076	(\$18,924)
Permissive Sales Tax	17,180,000	18,000,000	18,284,372	284,372
Intergovernmental	6,287,000	7,225,000	7,458,537	233,537
Conveyance Fees	1,950,000	2,400,000	2,631,398	231,398
Interest	1,339,000	1,709,000	2,310,202	601,202
Fees, Licenses and Permits	3,391,000	3,856,000	4,353,529	497,529
Fines and Forfeitures	1,590,000	1,525,000	1,520,354	(4,646)
Rentals and Royalties	395,000	315,000	322,004	7,004
Charges for Services	2,655,000	2,630,000	2,855,441	225,441
Other	260,000	180,000	391,236	211,236
<i>Total Revenues</i>	<u>35,572,000</u>	<u>38,352,000</u>	<u>40,620,149</u>	<u>2,268,149</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners:				
Personal Services	418,192	457,576	452,800	4,776
Materials and Supplies	1,505	9,963	9,443	520
Contractual Services	18,401	23,827	22,173	1,654
Capital Outlay	300	15,165	15,165	0
Total Commissioners	<u>438,398</u>	<u>506,531</u>	<u>499,581</u>	<u>6,950</u>
Personnel				
Personal Services	163,559	287,170	277,967	9,203
Materials and Supplies	725	3,003	2,914	89
Contractual Services	13,340	5,427	5,067	360
Capital Outlay	0	10,267	10,242	25
Total Personnel	<u>177,624</u>	<u>305,867</u>	<u>296,190</u>	<u>9,677</u>
Microfilm				
Personal Services	148,804	148,409	148,193	216
Materials and Supplies	3,500	3,223	2,821	402
Contractual Services	0	327	326	1
Capital Outlay	0	5,112	4,899	213
Total Microfilm	<u>152,304</u>	<u>157,071</u>	<u>156,239</u>	<u>832</u>
Office of Management and Budget				
Personal Services	63,955	61,848	57,822	4,026
Contractual Services	90	477	317	160
Capital Outlay	0	3,211	3,073	138
Total Office of Management and Budget	<u>\$64,045</u>	<u>\$65,536</u>	<u>\$61,212</u>	<u>\$4,324</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Purchasing</b>				
Personal Services	\$156,091	\$157,423	\$152,658	\$4,765
Materials and Supplies	3,500	5,396	4,546	850
Contractual Services	2,777	3,400	2,317	1,083
Capital Outlay	0	4,381	4,281	100
<b>Total Purchasing</b>	<b>162,368</b>	<b>170,600</b>	<b>163,802</b>	<b>6,798</b>
<b>Planning Commission</b>				
Personal Services	184,360	130,933	102,756	28,177
Materials and Supplies	0	4,184	3,576	608
Contractual Services	640	32,891	30,852	2,039
Capital Outlay	0	26,097	25,864	233
<b>Total Planning Commission</b>	<b>185,000</b>	<b>194,105</b>	<b>163,048</b>	<b>31,057</b>
<b>Facilities Management</b>				
Personal Services	1,479,038	1,181,484	1,175,687	5,797
Materials and Supplies	200	1,916	1,661	255
Contractual Services	85,461	607,891	604,572	3,319
Capital Outlay	62,239	184,773	184,546	227
Other	0	181	181	0
<b>Total Facilities Management</b>	<b>1,626,938</b>	<b>1,976,245</b>	<b>1,966,647</b>	<b>9,598</b>
<b>Auditor</b>				
Personal Services	728,960	737,076	722,047	15,029
Materials and Supplies	16,000	95,957	86,175	9,782
Contractual Services	16,040	47,880	36,102	11,778
Capital Outlay	2,000	5,400	4,154	1,246
<b>Total Auditor</b>	<b>763,000</b>	<b>886,313</b>	<b>848,478</b>	<b>37,835</b>
<b>Treasurer</b>				
Personal Services	453,724	337,155	328,958	8,197
Materials and Supplies	6,425	16,216	16,120	96
Contractual Services	5,091	130,081	130,079	2
Capital Outlay	0	14	0	14
<b>Total Treasurer</b>	<b>465,240</b>	<b>483,466</b>	<b>475,157</b>	<b>8,309</b>
<b>Prosecutor</b>				
Personal Services	1,882,021	2,128,522	2,189,185	(60,663)
Materials and Supplies	11,000	42,907	42,907	0
Contractual Services	8,578	37,800	37,800	0
Capital Outlay	120	4,335	4,335	0
Other	53,724	119,315	53,726	65,589
<b>Total Prosecutor</b>	<b>\$1,955,443</b>	<b>\$2,332,879</b>	<b>\$2,327,953</b>	<b>\$4,926</b>

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$351,007	\$396,405	\$377,398	\$19,007
Materials and Supplies	5,100	10,721	10,069	652
Contractual Services	23,893	36,421	32,292	4,129
Other	0	16,074	0	16,074
<b>Total Recorder</b>	<b>380,000</b>	<b>459,621</b>	<b>419,759</b>	<b>39,862</b>
Board of Elections				
Personal Services	837,300	833,485	806,429	27,056
Materials and Supplies	23,400	149,260	146,377	2,883
Contractual Services	39,300	411,366	407,512	3,854
Capital Outlay	0	18,635	11,071	7,564
<b>Total Board of Elections</b>	<b>900,000</b>	<b>1,412,746</b>	<b>1,371,389</b>	<b>41,357</b>
Data Processing				
Personal Services	1,468,127	604,094	519,151	84,943
Materials and Supplies	1,000	79,616	58,003	21,613
Contractual Services	30,000	958,115	495,350	462,765
Capital Outlay	7,568	831,994	734,171	97,823
<b>Total Data Processing</b>	<b>1,506,695</b>	<b>2,473,819</b>	<b>1,806,675</b>	<b>667,144</b>
Administrative Costs				
Personal Services	4,142,667	242,230	213,480	28,750
Contractual Services	854,393	1,370,528	1,124,871	245,657
Capital Outlay	0	10	10	0
Other	162,080	194,040	192,080	1,960
<b>Total Administrative Costs</b>	<b>5,159,140</b>	<b>1,806,808</b>	<b>1,530,441</b>	<b>276,367</b>
Unclaimed Monies				
Other	0	340,863	90,185	250,678
<b>Total Legislative and Executive</b>	<b>13,936,195</b>	<b>13,572,470</b>	<b>12,176,756</b>	<b>1,395,714</b>
General Government:				
Judicial				
Clerk of Courts:				
Personal Services	2,221,000	1,301,851	1,294,840	7,011
Materials and Supplies	6,000	188,071	173,979	14,092
Contractual Services	313,500	1,280,323	1,237,450	42,873
Capital Outlay	300	18,448	17,686	762
<b>Total Clerk of Courts</b>	<b>\$2,540,800</b>	<b>\$2,788,693</b>	<b>\$2,723,955</b>	<b>\$64,738</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas				
Personal Services	\$1,690,113	\$1,844,409	\$1,843,085	\$1,324
Materials and Supplies	1,100	4,588	3,728	860
Contractual Services	64,839	205,519	179,105	26,414
Capital Outlay	0	16,231	15,578	653
Other	0	3,285	0	3,285
<b>Total Common Pleas</b>	<b>1,756,052</b>	<b>2,074,032</b>	<b>2,041,496</b>	<b>32,536</b>
Law Library				
Personal Services	55,000	59,891	56,426	3,465
Contractual Services	0	109	109	0
<b>Total Law Library</b>	<b>55,000</b>	<b>60,000</b>	<b>56,535</b>	<b>3,465</b>
Domestic Relations				
Personal Services	733,750	726,280	701,554	24,726
Materials and Supplies	2,500	19,007	16,688	2,319
Contractual Services	7,500	24,153	20,308	3,845
Capital Outlay	2,250	22,979	22,266	713
<b>Total Domestic Relations</b>	<b>746,000</b>	<b>792,419</b>	<b>760,816</b>	<b>31,603</b>
Juvenile Court				
Personal Services	4,911,460	4,831,185	4,804,407	26,778
Materials and Supplies	35,218	202,002	193,523	8,479
Contractual Services	31,729	540,724	537,461	3,263
Capital Outlay Other	5,673	77,718	76,476	1,242
Other	0	500	500	0
<b>Total Juvenile Court</b>	<b>4,984,080</b>	<b>5,652,129</b>	<b>5,612,367</b>	<b>39,762</b>
Probate Court				
Personal Services	866,495	756,775	713,907	42,868
Materials and Supplies	49	57,150	41,114	16,036
Contractual Services	3,872	71,672	47,894	23,778
Capital Outlay	0	14,575	10,338	4,237
<b>Total Probate Court</b>	<b>870,416</b>	<b>900,172</b>	<b>813,253</b>	<b>86,919</b>
Municipal Courts				
Personal Services	371,450	371,901	342,951	28,950
Contractual Services	7,400	18,844	6,958	11,886
<b>Total Municipal Courts</b>	<b>\$378,850</b>	<b>\$390,745</b>	<b>\$349,909</b>	<b>\$40,836</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
County Courts				
Personal Services	\$1,813,162	\$1,773,412	\$1,753,060	\$20,352
Materials and Supplies	2,665	84,218	66,292	17,926
Contractual Services	73,102	391,831	378,522	13,309
Capital Outlay	0	5,022	3,696	1,326
Other	0	14,313	0	14,313
	<u>1,888,929</u>	<u>2,268,796</u>	<u>2,201,570</u>	<u>67,226</u>
<i>Total County Courts</i>	<u>1,888,929</u>	<u>2,268,796</u>	<u>2,201,570</u>	<u>67,226</u>
<i>Total Judicial</i>	<u>13,220,127</u>	<u>14,926,986</u>	<u>14,559,901</u>	<u>367,085</u>
<i>Total General Government</i>	<u>27,156,322</u>	<u>28,499,456</u>	<u>26,736,657</u>	<u>1,762,799</u>
Public Safety:				
Jail Medical				
Personal Services	90,623	90,623	86,661	3,962
Contractual Services	1,093,040	1,837,375	1,837,119	256
	<u>1,183,663</u>	<u>1,927,998</u>	<u>1,923,780</u>	<u>4,218</u>
Sheriff				
Personal Services	7,067,250	12,279,131	12,268,137	10,994
Materials and Supplies	194,500	666,866	665,830	1,036
Contractual Services	182,430	1,190,936	1,189,099	1,837
Capital Outlay	10,000	49,249	46,902	2,347
Other	43,000	42,502	40,804	1,698
	<u>7,497,180</u>	<u>14,228,684</u>	<u>14,210,772</u>	<u>17,912</u>
Emergency 911 Dispatch				
Personal Services	570,100	605,629	603,446	2,183
Materials and Supplies	0	6,734	6,505	229
Contractual Services	24,900	96,300	96,257	43
Capital Outlay	5,000	8,102	8,101	1
	<u>600,000</u>	<u>716,765</u>	<u>714,309</u>	<u>2,456</u>
Coroner				
Personal Services	672,445	430,313	402,461	27,852
Materials and Supplies	620	8,184	5,897	2,287
Contractual Services	14,135	319,932	312,166	7,766
	<u>\$687,200</u>	<u>\$758,429</u>	<u>\$720,524</u>	<u>\$37,905</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Building Regulations Department				
Personal Services	\$0	\$605,512	\$360,199	\$245,313
Materials and Supplies	0	13,232	6,330	6,902
Contractual Services	0	96,648	51,436	45,212
Capital Outlay	0	46,000	2,832	43,168
Other	0	51,388	50,888	500
Total Building Regulations Department	0	812,780	471,685	341,095
<i>Total Public Safety</i>	9,968,043	18,444,656	18,041,070	403,586
Human Services:				
Soldiers Relief				
Personal Services	1,439,345	318,911	249,501	69,410
Materials and Supplies	2,500	49,750	40,070	9,680
Contractual Services	123,810	720,863	498,405	222,458
Capital Outlay	1,000	11,500	6,666	4,834
Total Soldiers Relief	1,566,655	1,101,024	794,642	306,382
Veteran Services				
Personal Services	380,345	269,406	207,697	61,709
Materials and Supplies	0	14,450	8,214	6,236
Contractual Services	3,000	18,250	11,752	6,498
Capital Outlay	0	25,000	20,601	4,399
Total Veteran Services	383,345	327,106	248,264	78,842
<i>Total Human Services</i>	1,950,000	1,428,130	1,042,906	385,224
<i>Total Expenditures</i>	39,074,365	48,372,242	45,820,633	2,551,609
<i>Excess of Revenues Under Expenditures</i>	(3,502,365)	(10,020,242)	(5,200,484)	4,819,758
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	7,340,000	7,352,009	12,009
Transfers Out	(885,435)	(4,208,311)	(4,192,987)	15,324
<i>Total Other Financing Sources (Uses)</i>	(885,435)	3,131,689	3,159,022	27,333
<i>Net Change in Fund Balance</i>	(4,387,800)	(6,888,553)	(2,041,462)	4,847,091
<i>Fund Balance Beginning of Year</i>	6,406,004	6,406,004	6,406,004	0
Prior Year Encumbrances Appropriated	2,365,159	2,365,159	2,365,159	0
<i>Fund Balance End of Year</i>	\$4,383,363	\$1,882,610	\$6,729,701	\$4,847,091

**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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$35,750,000	\$35,750,000	\$30,255,736	(\$5,494,264)
Charges for Services	2,000,000	2,000,000	1,572,545	(427,455)
Other	800,000	800,000	927,987	127,987
<i>Total Revenues</i>	<u>38,550,000</u>	<u>38,550,000</u>	<u>32,756,268</u>	<u>(5,793,732)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	12,371,149	13,902,216	13,761,728	140,488
Materials and Supplies	376,211	375,423	367,214	8,209
Contractual Services	25,329,339	23,651,466	23,437,812	213,654
Capital Outlay	86,272	94,594	73,706	20,888
Other	994,151	1,118,305	1,118,304	1
<i>Total Administration</i>	<u>39,157,122</u>	<u>39,142,004</u>	<u>38,758,764</u>	<u>383,240</u>
Prosecutor				
Personal Services	113,747	127,952	127,725	227
Contractual Services	1,841	2,071	1,731	340
<i>Total Prosecutor</i>	<u>115,588</u>	<u>130,023</u>	<u>129,456</u>	<u>567</u>
<i>Total Expenditures</i>	<u>39,272,710</u>	<u>39,272,027</u>	<u>38,888,220</u>	<u>383,807</u>
<i>Excess of Revenues Under Expenditures</i>	(722,710)	(722,027)	(6,131,952)	(5,409,925)
<b>Other Financing Sources</b>				
Transfers-In	1,675,000	1,675,000	2,390,500	715,500
<i>Net Change in Fund Balance</i>	952,290	952,973	(3,741,452)	(4,694,425)
<i>Fund Deficit Beginning of Year</i>	(5,306,175)	(5,306,175)	(5,306,175)	0
Prior Year Encumbrances Appropriated	4,360,658	4,360,658	4,360,658	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$6,773</u>	<u>\$7,456</u>	<u>(\$4,686,969)</u>	<u>(\$4,694,425)</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$5,433,000	\$5,433,000	\$5,550,377	\$117,377
Intergovernmental	7,136,220	7,136,220	7,053,265	(82,955)
Fees, Licenses and Permits	500	500	129	(371)
Contributions and Donations	5,000	5,000	265	(4,735)
Other	1,000	1,000	1,710	710
<i>Total Revenues</i>	<u>12,575,720</u>	<u>12,575,720</u>	<u>12,605,746</u>	<u>30,026</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Security				
Personal Services	89,213	93,185	77,620	15,565
Contractual Services	23,904	24,968	0	24,968
Total Security	<u>113,117</u>	<u>118,153</u>	<u>77,620</u>	<u>40,533</u>
Prosecutor				
Personal Services	59,492	62,140	60,946	1,194
Administration				
Personal Services	488,556	510,306	448,757	61,549
Materials and Supplies	91,890	84,147	65,247	18,900
Contractual Services	539,068	443,233	338,131	105,102
Contractual Services	1,062,867	1,107,950	698,483	409,467
Capital Outlay	39,691	41,250	83	41,167
Total Administration	<u>2,222,072</u>	<u>2,186,886</u>	<u>1,550,701</u>	<u>636,185</u>
Abuse				
Personal Services	462,359	482,942	468,086	14,856
Materials and Supplies	15,917	9,021	5,400	3,621
Contractual Services	32,564	32,051	22,020	10,031
Total Abuse	<u>\$510,840</u>	<u>\$524,014</u>	<u>\$495,506</u>	<u>\$28,508</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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Family Services				
Personal Services	\$4,967,067	\$5,188,192	\$4,884,962	\$303,230
Materials and Supplies	420,901	333,146	273,978	59,168
Contractual Services	7,359,314	7,252,280	6,139,499	1,112,781
Capital Outlay	41,959	35,987	25,167	10,820
<b>Total Family Services</b>	<b>12,789,241</b>	<b>12,809,605</b>	<b>11,323,606</b>	<b>1,485,999</b>
Fiscal				
Personal Services	225,951	236,010	198,215	37,795
Contractual Services	2,537	2,650	1,825	825
<b>Total Fiscal</b>	<b>228,488</b>	<b>238,660</b>	<b>200,040</b>	<b>38,620</b>
Legal				
Personal Services	155,588	162,515	152,398	10,117
Materials and Supplies	21,330	22,280	15,696	6,584
Contractual Services	191	200	64	136
<b>Total Legal</b>	<b>177,109</b>	<b>184,995</b>	<b>168,158</b>	<b>16,837</b>
Resource				
Personal Services	296,334	309,526	265,489	44,037
Contractual Services	6,650	6,929	3,852	3,077
<b>Total Resource</b>	<b>302,984</b>	<b>316,455</b>	<b>269,341</b>	<b>47,114</b>
<b>Total Expenditures</b>	<b>16,403,343</b>	<b>16,440,908</b>	<b>14,145,918</b>	<b>2,294,990</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(3,827,623)</b>	<b>(3,865,188)</b>	<b>(1,540,172)</b>	<b>2,325,016</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	24,640	24,640	24,640	0
Transfers Out	(22,500)	(22,500)	(22,500)	0
<b>Total Other Financing Sources (Uses)</b>	<b>2,140</b>	<b>2,140</b>	<b>2,140</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(3,825,483)</b>	<b>(3,863,048)</b>	<b>(1,538,032)</b>	<b>2,325,016</b>
<b>Fund Balance Beginning of Year</b>	<b>14,389,028</b>	<b>14,389,028</b>	<b>14,389,028</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>663,162</b>	<b>663,162</b>	<b>663,162</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$11,226,707</b>	<b>\$11,189,142</b>	<b>\$13,514,158</b>	<b>\$2,325,016</b>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Development Disabilities Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$14,700,000	\$14,700,000	\$15,083,872	\$383,872
Intergovernmental	10,368,300	10,368,300	10,154,444	(213,856)
Contributions and Donations	10,000	10,000	9,375	(625)
Other	178,000	178,000	262,443	84,443
<i>Total Revenues</i>	<i>25,256,300</i>	<i>25,256,300</i>	<i>25,510,134</i>	<i>253,834</i>
<b>Expenditures</b>				
Current:				
Health:				
Administration				
Personal Services	1,807,193	1,853,378	1,723,119	130,259
Materials and Supplies	57,066	54,668	35,615	19,053
Contractual Services	1,014,820	978,963	843,228	135,735
Capital Outlay	70,021	58,891	29,112	29,779
Total Administration	2,949,100	2,945,900	2,631,074	314,826
Leonard Kirtz				
Personal Service	2,812,487	2,867,908	2,770,399	97,509
Materials and Supplies	55,198	45,396	41,923	3,473
Contractual Services	745,851	572,086	544,295	27,791
Capital Outlay	213,576	167,566	141,288	26,278
Total Leonard Kirtz	3,827,112	3,652,956	3,497,905	155,051
Early Childhood				
Personal Services	814,797	822,206	781,761	40,445
Materials and Supplies	9,039	8,384	5,467	2,917
Contractual Services	26,657	23,939	13,885	10,054
Capital Outlay	4,544	4,737	4,611	126
Total Early Childhood	855,037	859,266	805,724	53,542
Adult Services				
Personal Service	937,210	943,995	927,028	16,967
Materials and Supplies	18,027	18,699	8,968	9,731
Contractual Services	1,800,507	1,418,031	1,345,127	72,904
Capital Outlay	6,444	6,718	1,594	5,124
Total Adult Services	\$2,762,188	\$2,387,443	\$2,282,717	\$104,726

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Development Disabilities Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
MASCO				
Personal Services	\$6,678,008	\$6,834,271	\$6,237,113	\$597,158
Materials and Supplies	76,491	70,183	49,493	20,690
Contractual Supplies	768,010	707,475	606,017	101,458
Capital Outlay	229,959	209,258	154,706	54,552
<b>Total MASCO</b>	<b>7,752,468</b>	<b>7,821,187</b>	<b>7,047,329</b>	<b>773,858</b>
Case Management				
Personal Services	1,576,977	1,589,980	1,549,122	40,858
Materials and Supplies	18,380	17,062	12,832	4,230
Contractual Services	2,889,746	2,989,369	2,948,024	41,345
Capital Outlay	47,936	46,640	35,706	10,934
<b>Total Case Management</b>	<b>4,533,039</b>	<b>4,643,051</b>	<b>4,545,684</b>	<b>97,367</b>
Transportation				
Personal Services	3,075,960	3,044,345	2,981,176	63,169
Materials and Supplies	13,697	12,836	10,578	2,258
Contractual Services	659,362	619,973	520,401	99,572
Capital Outlay	107,108	107,925	24,232	83,693
<b>Total Transportation</b>	<b>3,856,127</b>	<b>3,785,079</b>	<b>3,536,387</b>	<b>248,692</b>
<b>Total Expenditures</b>	<b>26,535,071</b>	<b>26,094,882</b>	<b>24,346,820</b>	<b>1,748,062</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,278,771)</i>	<i>(838,582)</i>	<i>1,163,314</i>	<i>2,001,896</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	1,036,433	1,228,725	192,292
Transfers Out	0	(658,789)	(647,256)	11,533
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>377,644</b>	<b>581,469</b>	<b>203,825</b>
<b>Net Change in Fund Balance</b>	<b>(1,278,771)</b>	<b>(460,938)</b>	<b>1,744,783</b>	<b>2,205,721</b>
<b>Fund Balance Beginning of Year</b>	<b>1,961,865</b>	<b>1,961,865</b>	<b>1,961,865</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,502,680</b>	<b>1,502,680</b>	<b>1,502,680</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$2,185,774</b>	<b>\$3,003,607</b>	<b>\$5,209,328</b>	<b>\$2,205,721</b>

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$27,847,325	\$27,847,325	\$19,379,338	(\$8,467,987)
Fees, Licenses and Permits	712	712	1,184	472
Other	3,433	3,433	86,502	83,069
<i>Total Revenues</i>	<u>27,851,470</u>	<u>27,851,470</u>	<u>19,467,024</u>	<u>(8,384,446)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	864,670	864,670	687,382	177,288
Materials and Supplies	96,711	96,711	80,280	16,431
Contractual Services	7,478,599	7,478,599	6,801,981	676,618
Capital Outlay	3,180,533	3,180,533	2,461,892	718,641
Other	70,947	70,947	68,933	2,014
Total Commissioners	<u>11,691,460</u>	<u>11,691,460</u>	<u>10,100,468</u>	<u>1,590,992</u>
Prosecutor				
Personal Services	394,321	394,321	391,874	2,447
Materials and Supplies	6,405	6,405	4,168	2,237
Contractual Services	4,399	4,399	3,074	1,325
Capital Outlay	2,590	2,590	2,590	0
Total Prosecutor	<u>407,715</u>	<u>407,715</u>	<u>401,706</u>	<u>6,009</u>
<i>Total Legislative and Executive</i>	<u>12,099,175</u>	<u>12,099,175</u>	<u>10,502,174</u>	<u>1,597,001</u>
Judicial				
Juvenile Justice Court				
Personal Services	215,945	215,945	138,822	77,123
Materials and Supplies	26,578	26,578	9,604	16,974
Contractual Supplies	226,587	226,587	205,625	20,962
Capital Outlay	9,031	9,031	7,668	1,363
Total Judicial	<u>478,141</u>	<u>478,141</u>	<u>361,719</u>	<u>116,422</u>
<i>Total General Government</i>	<u>12,577,316</u>	<u>12,577,316</u>	<u>10,863,893</u>	<u>1,713,423</u>
Public Safety:				
Sheriff Grants				
Personal Services	315,528	315,528	175,870	139,658
Materials and Supplies	29,969	29,969	4,711	25,258
Contractual Services	216,989	216,989	212,256	4,733
Capital Outlay	147,887	147,887	147,792	95
<i>Total Public Safety</i>	<u>\$710,373</u>	<u>\$710,373</u>	<u>\$540,629</u>	<u>\$169,744</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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Final	Final	Actual	
<b>Public Works:</b>				
County Engineer				
Contractual Services	\$4,800	\$4,800	\$4,800	\$0
<b>Health:</b>				
648 Board Grants				
Materials and Supplies	1,695	1,695	1,695	0
Contractual Services	10,402,986	10,402,986	10,181,032	221,954
<b>Total 648 Board Grants</b>	<b>10,404,681</b>	<b>10,404,681</b>	<b>10,182,727</b>	<b>221,954</b>
Solid Waste Grants				
Materials and Supplies	101,758	101,758	83,728	18,030
Contractual Services	90,414	90,414	89,637	777
Capital Outlay	3,007	3,007	3,006	1
Other	1,804	1,804	1,804	0
<b>Total Solid Waste Grants</b>	<b>196,983</b>	<b>196,983</b>	<b>178,175</b>	<b>18,808</b>
Mental Retardation and Development Disabilities Grants				
Personal Services	81,862	81,862	70,514	11,348
Materials and Supplies	29,616	29,616	15,104	14,512
Contractual Services	169,123	169,123	168,124	999
Capital Outlay	10,295	10,295	10,294	1
<b>Total Mental Retardation and Development Disabilities Grants</b>	<b>290,896</b>	<b>290,896</b>	<b>264,036</b>	<b>26,860</b>
317 Board Grants				
Contractual Services	5,947,142	5,947,142	5,384,575	562,567
Other	1,912	1,912	210	1,702
<b>Total 317 Board Grants</b>	<b>5,949,054</b>	<b>5,949,054</b>	<b>5,384,785</b>	<b>564,269</b>
<i>Total Health</i>	<i>16,841,614</i>	<i>16,841,614</i>	<i>16,009,723</i>	<i>831,891</i>
<i>Total Expenditures</i>	<i>30,134,103</i>	<i>30,134,103</i>	<i>27,419,045</i>	<i>2,715,058</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,282,633)</i>	<i>(2,282,633)</i>	<i>(7,952,021)</i>	<i>(5,669,388)</i>
<b>Other Financing Sources</b>				
Transfers In	3,651,823	3,651,823	3,280,366	(371,457)
<i>Net Change in Fund Balance</i>	<i>1,369,190</i>	<i>1,369,190</i>	<i>(4,671,655)</i>	<i>(6,040,845)</i>
<i>Fund (Deficit) Beginning of Year</i>	<i>(3,212,617)</i>	<i>(3,212,617)</i>	<i>(3,212,617)</i>	<i>0</i>
Prior Year Encumbrances Appropriated	3,939,908	3,939,908	3,939,908	0
<i>Fund Balance (Deficit) End of Year</i>	<i>\$2,096,481</i>	<i>\$2,096,481</i>	<i>(\$3,944,364)</i>	<i>(\$6,040,845)</i>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$6,623,154	\$6,644,724	\$21,570
Intergovernmental	925,575	934,486	8,911
Interest	12,583	12,580	(3)
Special Assessments	294,840	63,415	(231,425)
<i>Total Revenues</i>	<u>7,856,152</u>	<u>7,655,205</u>	<u>(200,947)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Bond Retirement			
Contractual Services	166,450	135,315	31,135
Debt Service:			
Principal Retirement	7,996,675	7,996,628	47
Interest and Fiscal Charges	1,475,155	1,474,964	191
<i>Total Debt Service</i>	<u>9,471,830</u>	<u>9,471,592</u>	<u>238</u>
<i>Total Expenditures</i>	<u>9,638,280</u>	<u>9,606,907</u>	<u>31,373</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,782,128)</u>	<u>(1,951,702)</u>	<u>(169,574)</u>
<b>Other Financing Sources (Uses)</b>			
Bond Anticipation Notes Issued	7,352,280	7,340,000	(12,280)
Transfers In	1,918,409	1,792,767	(125,642)
Transfers Out	(7,340,000)	(7,340,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,930,689</u>	<u>1,792,767</u>	<u>(137,922)</u>
<i>Net Change in Fund Balance</i>	148,561	(158,935)	(307,496)
<i>Fund Balance Beginning of Year</i>	797,829	797,829	0
Prior Year Encumbrances Appropriated	3,119	3,119	0
<i>Fund Balance End of Year</i>	<u>\$949,509</u>	<u>\$642,013</u>	<u>(\$307,496)</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,849,256	\$980,808	(\$2,868,448)
Charges for Services	400,000	402,689	2,689
Fees, Licenses and Permits	55,000	39,453	(15,547)
Interest	776	37,987	37,211
Bond Anticipation Notes Issued	3,136,000	3,116,000	(20,000)
Other	0	14,632	14,632
<i>Total Revenues</i>	<u>7,441,032</u>	<u>4,591,569</u>	<u>(2,849,463)</u>
<b>Expenses</b>			
Personal Services	86,691	81,554	5,137
Materials and Supplies	28,967	28,698	269
Contractual Services	1,737,859	1,732,263	5,596
Capital Outlay	6,772,385	6,765,256	7,129
Other	14,028	9,412	4,616
Debt Service:			
Principal Retirement	3,157,200	3,137,193	20,007
Interest and Fiscal Charges	48,280	40,148	8,132
<i>Total Expenses</i>	<u>11,845,410</u>	<u>11,794,524</u>	<u>50,886</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(4,404,378)	(7,202,955)	(2,798,577)
Transfers In	2,121,075	6,196	(2,114,879)
Transfers Out	(2,520)	0	2,520
<i>Net Change in Fund Equity</i>	(2,285,823)	(7,196,759)	(4,910,936)
<i>Fund Equity Beginning of Year</i>	1,875,145	1,875,145	0
Prior Year Encumbrances Appropriated	624,595	624,595	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$213,917</u>	<u>(\$4,697,019)</u>	<u>(\$4,910,936)</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,341,483	\$303,345	(\$3,038,138)
Charges for Services	18,665,500	18,827,639	162,139
Fees, Licenses and Permits	1,330,000	1,544,578	214,578
Special Assessments	3,970	50,226	46,256
Interest	103,065	539,470	436,405
Bond Anticipation Notes Issued	3,600,030	3,600,000	(30)
Sale of Capital Assets	12,500	0	(12,500)
Other	110,000	76,726	(33,274)
<i>Total Revenues</i>	<u>27,166,548</u>	<u>24,941,984</u>	<u>(2,224,564)</u>
<b>Expenses</b>			
Personal Services	6,699,044	6,599,132	99,912
Materials and Supplies	675,891	660,463	15,428
Contractual Services	12,510,653	11,966,934	543,719
Capital Outlay	8,375,016	8,184,229	190,787
Other	630,247	629,288	959
Debt Service:			
Principal Retirement	2,728,393	2,557,667	170,726
Interest and Fiscal Charges	1,192,354	1,139,809	52,545
<i>Total Expenses</i>	<u>32,811,598</u>	<u>31,737,522</u>	<u>1,074,076</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(5,645,050)	(6,795,538)	(1,150,488)
Transfers In	1,719,590	0	(1,719,590)
Transfers Out	(3,053,382)	(344,508)	2,708,874
<i>Net Change in Fund Equity</i>	(6,978,842)	(7,140,046)	(161,204)
<i>Fund Equity Beginning of Year</i>	12,023,852	12,023,852	0
Prior Year Encumbrances Appropriated	3,180,953	3,180,953	0
<i>Fund Equity End of Year</i>	<u>\$8,225,963</u>	<u>\$8,064,759</u>	<u>(\$161,204)</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gasoline Tax Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$10,500,000	\$10,919,839	\$419,839
Interest	25,000	52,997	27,997
Fines and Forfeitures	103,000	78,737	(24,263)
Other	0	99,769	99,769
<i>Total Revenues</i>	<u>10,628,000</u>	<u>11,151,342</u>	<u>523,342</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Prosecutor			
Personal Services	72,088	68,296	3,792
Administration			
Personal Services	1,947,048	1,790,168	156,880
Materials and Supplies	16,424	15,052	1,372
Contractual Services	245,348	231,814	13,534
Capital Outlay	66,021	63,738	2,283
Total Administration	<u>2,274,841</u>	<u>2,100,772</u>	<u>174,069</u>
Roads			
Personal Services	5,250,570	5,068,778	181,792
Materials and Supplies	25,360	17,661	7,699
Contractual Services	527,847	507,690	20,157
Capital Outlay	572,025	569,892	2,133
Other	40,000	40,000	0
Total Roads	<u>6,415,802</u>	<u>6,204,021</u>	<u>211,781</u>
General Contracts			
Materials and Supplies	44,047	40,593	3,454
Contractual Services	313,699	300,343	13,356
Capital Outlay	1,363,338	1,304,851	58,487
Total General Contracts	<u>\$1,721,084</u>	<u>\$1,645,787</u>	<u>\$75,297</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gasoline Tax Fund (continued)*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Personal Services	\$245,400	\$240,763	\$4,637
Materials and Supplies	1,000	933	67
<b>Total GIS Tax Map</b>	<b>246,400</b>	<b>241,696</b>	<b>4,704</b>
<i>Total Expenditures</i>	<i>10,730,215</i>	<i>10,260,572</i>	<i>469,643</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(102,215)</i>	<i>890,770</i>	<i>992,985</i>
<b>Other Financing Uses</b>			
Transfers Out	(1,693,600)	(1,693,600)	0
<i>Net Change in Fund Balance</i>	<i>(1,795,815)</i>	<i>(802,830)</i>	<i>992,985</i>
<i>Fund Balances at Beginning of Year</i>	<i>1,345,662</i>	<i>1,345,662</i>	<i>0</i>
Prior Year Encumbrances Appropriated	882,059	882,059	0
<i>Fund Balances at End of Year</i>	<i>\$431,906</i>	<i>\$1,424,891</i>	<i>\$992,985</i>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Engineer Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	165,000	165,000	0
<i>Fund Balance End of Year</i>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$0</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$5,293,230	\$4,992,502	(\$300,728)
Interest	0	297	297
Fees, Licenses and Permits	550,000	640,707	90,707
Charges for Services	2,000	2,765	765
Other	76,000	103,686	27,686
<i>Total Revenues</i>	<u>5,921,230</u>	<u>5,739,957</u>	<u>(181,273)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	4,855,563	4,460,528	395,035
Materials and Supplies	40,000	17,714	22,286
Contractual Services	1,084,638	810,237	274,401
Capital Outlay	65,000	0	65,000
Other	3,224,477	2,362,290	862,187
<i>Total Expenditures</i>	<u>9,269,678</u>	<u>7,650,769</u>	<u>1,618,909</u>
<i>Excess of Revenues Under Expenditures</i>	(3,348,448)	(1,910,812)	1,437,636
<b>Other Financing Sources</b>			
Transfers In	2,000,000	740,000	(1,260,000)
<i>Net Change in Fund Balance</i>	(1,348,448)	(1,170,812)	177,636
<i>Fund Balance Beginning of Year</i>	504,518	504,518	0
Prior Year Encumbrances Appropriated	844,213	844,213	0
<i>Fund Balance End of Year</i>	<u>\$283</u>	<u>\$177,919</u>	<u>\$177,636</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,900,000	\$1,892,258	(\$7,742)
Rentals and Royalties	5,000	0	(5,000)
Other	0	5,850	5,850
<i>Total Revenues</i>	<u>1,905,000</u>	<u>1,898,108</u>	<u>(6,892)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	67,535	67,054	481
Contractual Services	1,750	0	1,750
Total Prosecutor	<u>69,285</u>	<u>67,054</u>	<u>2,231</u>
Administration			
Personal Services	872,835	814,504	58,331
Materials and Supplies	81,351	37,466	43,885
Contractual Services	1,167,708	1,130,162	37,546
Capital Outlay	1,140,127	1,126,318	13,809
Other	54,575	54,378	197
Total Administration	<u>3,316,596</u>	<u>3,162,828</u>	<u>153,768</u>
<i>Total Expenditures</i>	<u>3,385,881</u>	<u>3,229,882</u>	<u>155,999</u>
<i>Excess of Revenues Under Expenditures</i>	(1,480,881)	(1,331,774)	149,107
<b>Other Financing Uses</b>			
Transfers Out	(344,510)	(344,508)	2
<i>Net Change in Fund Balance</i>	(1,825,391)	(1,676,282)	149,109
<i>Fund Balance Beginning of Year</i>	368,404	368,404	0
Prior Year Encumbrances Appropriated	<u>1,458,686</u>	<u>1,458,686</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,699</u>	<u>\$150,808</u>	<u>\$149,109</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$420,000	\$503,294	\$83,294
Fines and Forfeitures	0	3,576	3,576
Charges for Services	15,000	18,300	3,300
Contributions and Donations	0	492	492
<i>Total Revenues</i>	<u>435,000</u>	<u>525,662</u>	<u>90,662</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	428,712	359,822	68,890
Materials and Supplies	32,695	23,279	9,416
Contractual Supplies	73,573	41,589	31,984
Capital Outlay	16,433	8,160	8,273
Other	62,265	62,028	237
<i>Total Expenditures</i>	<u>613,678</u>	<u>494,878</u>	<u>118,800</u>
<i>Net Change in Fund Balance</i>	(178,678)	30,784	209,462
<i>Fund Balance Beginning of Year</i>	248,990	248,990	0
Prior Year Encumbrances Appropriated	<u>8,239</u>	<u>8,239</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,551</u></u>	<u><u>\$288,013</u></u>	<u><u>\$209,462</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Tax and Assessment Collection Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$547,008	\$689,890	\$142,882
Other	0	31,734	31,734
<i>Total Revenues</i>	<u>547,008</u>	<u>721,624</u>	<u>174,616</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	292,429	267,101	25,328
Materials and Supplies	13,281	10,936	2,345
Contractual Supplies	41,406	39,474	1,932
Capital Outlay	5,804	3,542	2,262
Other	11,259	11,259	0
Total Treasurer	<u>364,179</u>	<u>332,312</u>	<u>31,867</u>
Prosecutor			
Personal Services	277,884	269,747	8,137
Materials and Supplies	135,855	60,038	75,817
Contractual Services	231,821	187,680	44,141
Capital Outlay	7,760	5,714	2,046
Other	16,000	8,133	7,867
Total Prosecutor	<u>669,320</u>	<u>531,312</u>	<u>138,008</u>
<i>Total Expenditures</i>	<u>1,033,499</u>	<u>863,624</u>	<u>169,875</u>
<i>Net Change in Fund Balance</i>	(486,491)	(142,000)	344,491
<i>Fund Balance Beginning of Year</i>	851,414	851,414	0
Prior Year Encumbrances Appropriated	<u>51,825</u>	<u>51,825</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$416,748</u>	<u>\$761,239</u>	<u>\$344,491</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$3,200,000	\$3,107,594	(\$92,406)
Other	0	8,466	8,466
<i>Total Revenues</i>	<u>3,200,000</u>	<u>3,116,060</u>	<u>(83,940)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	499,880	288,771	211,109
Materials and Supplies	32,108	16,312	15,796
Contractual Supplies	165,721	105,015	60,706
Capital Outlay	41,727	13,631	28,096
Other	82,396	82,384	12
Total Administration	<u>821,832</u>	<u>506,113</u>	<u>315,719</u>
Plant Implementation			
Personal Services	397,033	372,580	24,453
Materials and Supplies	158,346	82,905	75,441
Contractual Services	2,267,944	2,004,774	263,170
Capital Outlay	212,228	133,171	79,057
Other	25,000	25,000	0
Total Plant Implementation	<u>3,060,551</u>	<u>2,618,430</u>	<u>442,121</u>
Various Agencies			
Contractual Services	1,180,462	1,075,175	105,287
<i>Total Expenditures</i>	<u>5,062,845</u>	<u>4,199,718</u>	<u>863,127</u>
<i>Excess of Revenues Under Expenditures</i>	(1,862,845)	(1,083,658)	779,187
<b>Other Financing Uses</b>			
Transfers Out	(17,000)	(16,980)	20
<i>Net Change in Fund Balance</i>	(1,879,845)	(1,100,638)	779,207
<i>Fund Balance Beginning of Year</i>	1,087,305	1,087,305	0
Prior Year Encumbrances Appropriated	829,461	829,461	0
<i>Fund Balance End of Year</i>	<u>\$36,921</u>	<u>\$816,128</u>	<u>\$779,207</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$3,729,000	\$3,815,779	\$86,779
Intergovernmental	6,234,177	6,008,749	(225,428)
Other	25,000	16,810	(8,190)
<i>Total Revenues</i>	<u>9,988,177</u>	<u>9,841,338</u>	<u>(146,839)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	597,804	521,599	76,205
Materials and Supplies	96,685	80,382	16,303
Contractual Services	7,711,951	5,836,990	1,874,961
Capital Outlay	40,000	17,842	22,158
Other	32,238	0	32,238
<i>Total Expenditures</i>	<u>8,478,678</u>	<u>6,456,813</u>	<u>2,021,865</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,509,499</u>	<u>3,384,525</u>	<u>1,875,026</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	3,500	3,500
Transfers Out	(3,925,822)	(3,182,023)	743,799
<i>Total Other Financing Sources (Uses)</i>	<u>(3,925,822)</u>	<u>(3,178,523)</u>	<u>747,299</u>
<i>Net Change in Fund Balance</i>	(2,416,323)	206,002	2,622,325
<i>Fund Balance Beginning of Year</i>	3,444,990	3,444,990	0
Prior Year Encumbrances Appropriated	597,163	597,163	0
<i>Fund Balance End of Year</i>	<u>\$1,625,830</u>	<u>\$4,248,155</u>	<u>\$2,622,325</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Alcohol and Drug Addiction Board Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$470,458	\$470,458	\$0
Other	65	64	(1)
<i>Total Revenues</i>	<u>470,523</u>	<u>470,522</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	412,012	353,529	58,483
Materials and Supplies	16,450	13,289	3,161
Contractual Services	100,223	57,365	42,858
Capital Outlay	19,026	13,400	5,626
<i>Total Expenditures</i>	<u>547,711</u>	<u>437,583</u>	<u>110,128</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(77,188)	32,939	110,127
<b>Other Financing Sources</b>			
Transfers In	422	422	0
<i>Net Change in Fund Balance</i>	(76,766)	33,361	110,127
<i>Fund Balance Beginning of Year</i>	71,975	71,975	0
Prior Year Encumbrances Appropriated	7,468	7,468	0
<i>Fund Balance End of Year</i>	<u>\$2,677</u>	<u>\$112,804</u>	<u>\$110,127</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$38,780	\$41,529	\$2,749
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Probate Court			
Personal Services	51,001	50,000	1,001
Materials and Supplies	1,254	330	924
Contractual Services	1,992	941	1,051
<i>Total Expenditures</i>	54,247	51,271	2,976
<i>Net Change in Fund Balance</i>	(15,467)	(9,742)	5,725
<i>Fund Balance Beginning of Year</i>	50,129	50,129	0
<i>Fund Balance End of Year</i>	\$34,662	\$40,387	\$5,725

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Business Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,200	\$1,350	\$150
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Probate Court			
Contractual Services	345	199	146
<i>Net Change in Fund Balance</i>	855	1,151	296
<i>Fund Balance Beginning of Year</i>	5,140	5,140	0
Prior Year Encumbrances Appropriated	345	345	0
<i>Fund Balance End of Year</i>	<u>\$6,340</u>	<u>\$6,636</u>	<u>\$296</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Law Enforcement Prosecutor Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$4,600	\$4,600
<b>Expenditures</b>			
Current:			
Public Safety:			
Prosecutor			
Materials and Supplies	295	155	140
Contractual Services	1,205	1,204	1
Other	2,000	0	2,000
<i>Total Expenditures</i>	3,500	1,359	2,141
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,500)	3,241	6,741
<b>Other Financing Uses</b>			
Transfers Out	(21,043)	(21,043)	0
<i>Net Change in Fund Balance</i>	(24,543)	(17,802)	6,741
<i>Fund Balance Beginning of Year</i>	71,325	71,325	0
<i>Fund Balance End of Year</i>	\$46,782	\$53,523	\$6,741

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$12,755	\$12,755
Fines and Forfeitures	31,500	30,316	(1,184)
<i>Total Revenues</i>	31,500	43,071	11,571
<b>Expenditures</b>			
Current:			
Public Safety:			
County Courts			
Contractual Services	93,687	57,359	36,328
<i>Net Change in Fund Balance</i>	(62,187)	(14,288)	47,899
<i>Fund Balance Beginning of Year</i>	231,991	231,991	0
Prior Year Encumbrances Appropriated	20,687	20,687	0
<i>Fund Balance End of Year</i>	\$190,491	\$238,390	\$47,899

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$53,000	\$60,125	\$7,125
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	9,002	7,974	1,028
Contractual Services	5,312	5,312	0
Capital Outlay	17,542	17,542	0
Total Computerization Fees	31,856	30,828	1,028
Legal Research Fees			
Capital Outlay	9,493	3,752	5,741
<i>Total Expenditures</i>	41,349	34,580	6,769
<i>Net Change in Fund Balance</i>	11,651	25,545	13,894
<i>Fund Balance Beginning of Year</i>	21,638	21,638	0
Prior Year Encumbrances Appropriated	1,032	1,032	0
<i>Fund Balance End of Year</i>	\$34,321	\$48,215	\$13,894



**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$290,000	\$300,319	\$10,319
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	135,423	129,159	6,264
Materials and Supplies	8,419	8,352	67
Contractual Services	177,869	113,920	63,949
Capital Outlay	48,329	48,279	50
Other	37,314	37,314	0
<i>Total Expenditures</i>	407,354	337,024	70,330
<i>Net Change in Fund Balance</i>	(117,354)	(36,705)	80,649
<i>Fund Balance Beginning of Year</i>	75,185	75,185	0
Prior Year Encumbrances Appropriated	62,999	62,999	0
<i>Fund Balance End of Year</i>	\$20,830	\$101,479	\$80,649

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,085,000	\$1,032,105	(\$52,895)
Other	0	1,047	1,047
<i>Total Revenues</i>	<u>1,085,000</u>	<u>1,033,152</u>	<u>(51,848)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,056,247	977,544	78,703
Materials and Supplies	48,427	18,749	29,678
Contractual Services	48,163	27,169	20,994
Capital Outlay	70,582	4,803	65,779
Total Title Administration	<u>1,223,419</u>	<u>1,028,265</u>	<u>195,154</u>
Security Deposits			
Personal Services	73,775	69,231	4,544
Contractual Services	109	109	0
Total Security Deposits	<u>73,884</u>	<u>69,340</u>	<u>4,544</u>
<i>Total Expenditures</i>	<u>1,297,303</u>	<u>1,097,605</u>	<u>199,698</u>
<i>Net Change in Fund Balance</i>	(212,303)	(64,453)	147,850
<i>Fund Balance Beginning of Year</i>	425,782	425,782	0
Prior Year Encumbrances Appropriated	<u>12,760</u>	<u>12,760</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$226,239</u></u>	<u><u>\$374,089</u></u>	<u><u>\$147,850</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$150,000	\$185,916	\$35,916
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	5,000	0	5,000
Contractual Services	195,847	192,361	3,486
Capital Outlay	101,000	3,817	97,183
<i>Total Expenditures</i>	301,847	196,178	105,669
<i>Net Change in Fund Balance</i>	(151,847)	(10,262)	141,585
<i>Fund Balance Beginning of Year</i>	663,061	663,061	0
Prior Year Encumbrances Appropriated	36,847	36,847	0
<i>Fund Balance End of Year</i>	\$548,061	\$689,646	\$141,585

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tax Incentive Review Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	11,200	11,200	0
<i>Fund Balance End of Year</i>	<u>\$11,200</u>	<u>\$11,200</u>	<u>\$0</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$100,000	\$112,654	\$12,654
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Materials and Supplies	25,479	20,464	5,015
Contractual Services	17,357	1,915	15,442
Capital Outlay	10,348	4,740	5,608
<i>Total Expenditures</i>	53,184	27,119	26,065
<i>Excess of Revenues Over Expenditures</i>	46,816	85,535	38,719
<b>Other Financing Uses</b>			
Transfers Out	(15,561)	(15,561)	0
<i>Net Change in Fund Balance</i>	31,255	69,974	38,719
<i>Fund Balance Beginning of Year</i>	563,093	563,093	0
Prior Year Encumbrances Appropriated	4,855	4,855	0
<i>Fund Balance End of Year</i>	\$599,203	\$637,922	\$38,719

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care and Custody Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$880,499	\$946,216	\$65,717
Other	3,545	3,545	0
<i>Total Revenues</i>	<u>884,044</u>	<u>949,761</u>	<u>65,717</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Juvenile Justice Court Grants			
Personal Services	406,868	289,969	116,899
Materials and Supplies	9,604	4,152	5,452
Contractual Services	61,913	30,748	31,165
Other	7,189	7,188	1
<i>Total Expenditures</i>	<u>485,574</u>	<u>332,057</u>	<u>153,517</u>
<i>Excess of Revenues Over Expenditures</i>	398,470	617,704	219,234
<b>Other Financing Sources</b>			
Transfers In	630,553	0	(630,553)
<i>Net Change in Fund Balance</i>	1,029,023	617,704	(411,319)
<i>Fund Balance Beginning of Year</i>	988,242	988,242	0
Prior Year Encumbrances Appropriated	8,675	8,675	0
<i>Fund Balance End of Year</i>	<u>\$2,025,940</u>	<u>\$1,614,621</u>	<u>(\$411,319)</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Courts Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$819,327	\$898,489	\$79,162
Fines and Forfeitures	17,000	18,420	1,420
Other	0	6,187	6,187
<i>Total Revenues</i>	<u>836,327</u>	<u>923,096</u>	<u>86,769</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	190,022	169,139	20,883
Materials and Supplies	101,995	73,530	28,465
Contractual Services	175,558	131,439	44,119
Capital Outlay	137,624	95,392	42,232
Other	102	101	1
<i>Total Expenditures</i>	<u>605,301</u>	<u>469,601</u>	<u>135,700</u>
<i>Excess of Revenues Over Expenditures</i>	231,026	453,495	222,469
<b>Other Financing Uses</b>			
Transfers Out	(14,143)	(14,143)	0
<i>Net Change in Fund Balance</i>	216,883	439,352	222,469
<i>Fund Balance Beginning of Year</i>	1,537,636	1,537,636	0
Prior Year Encumbrances Appropriated	48,717	48,717	0
<i>Fund Balance End of Year</i>	<u><u>\$1,803,236</u></u>	<u><u>\$2,025,705</u></u>	<u><u>\$222,469</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Domestic Relations Special Projects Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$24,000	\$82,343	\$58,343
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Domestic Relations			
Personal Services	3,814	2,127	1,687
Materials and Supplies	1,529	141	1,388
Contractual Services	20,243	11,061	9,182
Capital Outlay	20,500	15,500	5,000
Other	5,800	0	5,800
<i>Total Expenditures</i>	51,886	28,829	23,057
<i>Net Change in Fund Balance</i>	(27,886)	53,514	81,400
<i>Fund Balance Beginning of Year</i>	30,900	30,900	0
Prior Year Encumbrances Appropriated	886	886	0
<i>Fund Balance End of Year</i>	\$3,900	\$85,300	\$81,400



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Project Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Contractual Services	1,208,818	1,167,572	41,246
<i>Excess of Revenues Under Expenditures</i>	<u>(1,208,818)</u>	<u>(1,167,572)</u>	<u>41,246</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	388,670	411,387	22,717
Transfers Out	(9,878)	(9,878)	0
<i>Total Other Financing Sources (Uses)</i>	<u>378,792</u>	<u>401,509</u>	<u>22,717</u>
<i>Net Change in Fund Balance</i>	(830,026)	(766,063)	63,963
<i>Fund Balance Beginning of Year</i>	150,434	150,434	0
Prior Year Encumbrances Appropriated	1,191,353	1,191,353	0
<i>Fund Balance End of Year</i>	<u>\$511,761</u>	<u>\$575,724</u>	<u>\$63,963</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Programs Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$3,920	\$3,920
Charges for Services	0	28,897	28,897
<i>Total Revenues</i>	<u>0</u>	<u>32,817</u>	<u>32,817</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Personal Services	151,187	144,568	6,619
Materials and Supplies	7,498	5,123	2,375
Contractual Services	58,507	45,103	13,404
Capital Outlay	332,666	332,665	1
Other	34,970	34,970	0
<i>Total Expenditures</i>	<u>584,828</u>	<u>562,429</u>	<u>22,399</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(584,828)</u>	<u>(529,612)</u>	<u>55,216</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	583,005	617,079	34,074
Transfers Out	(97,904)	(51,179)	46,725
<i>Total Other Financing Sources (Uses)</i>	<u>485,101</u>	<u>565,900</u>	<u>80,799</u>
<i>Net Change in Fund Balance</i>	(99,727)	36,288	136,015
<i>Fund Balance Beginning of Year</i>	362,677	362,677	0
Prior Year Encumbrances Appropriated	204,587	204,587	0
<i>Fund Balance End of Year</i>	<u>\$467,537</u>	<u>\$603,552</u>	<u>\$136,015</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tax Certificate Administration Fund*  
*For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$25,740	\$25,740	\$0
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Commissioners			
Personal Services	115,151	101,766	13,385
Materials and Supplies	2,000	1,982	18
Contractual Services	12,695	12,113	582
Capital Outlay	923	870	53
<i>Total Expenditures</i>	130,769	116,731	14,038
<i>Net Change in Fund Balance</i>	(105,029)	(90,991)	14,038
<i>Fund Balance Beginning of Year</i>	115,222	115,222	0
<i>Fund Balance End of Year</i>	\$10,193	\$24,231	\$14,038

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$96	\$96
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	323,336	234,210	89,126
Materials and Supplies	9,505	1,899	7,606
Contractual Services	437,905	210,775	227,130
Capital Outlay	20,003	10,311	9,692
Other	30,000	30,000	0
<i>Total Expenditures</i>	820,749	487,195	333,554
<i>Excess of Revenues Under Expenditures</i>	(820,749)	(487,099)	333,650
<b>Other Financing Sources (Uses)</b>			
Transfers In	600,000	600,000	0
Transfers Out	(101,915)	(101,915)	0
<i>Total Other Financing Sources (Uses)</i>	498,085	498,085	0
<i>Net Change in Fund Balance</i>	(322,664)	10,986	333,650
<i>Fund Balance Beginning of Year</i>	194,022	194,022	0
Prior Year Encumbrances Appropriated	220,749	220,749	0
<i>Fund Balance End of Year</i>	\$92,107	\$425,757	\$333,650

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$75,000	\$118,398	\$43,398
Other	0	50	50
<i>Total Revenues</i>	<u>75,000</u>	<u>118,448</u>	<u>43,448</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	45,412	30,402	15,010
Materials and Supplies	7,289	1,105	6,184
Contractual Services	73,857	65,855	8,002
Capital Outlay	2,500	0	2,500
<i>Total Expenditures</i>	<u>129,058</u>	<u>97,362</u>	<u>31,696</u>
<i>Net Change in Fund Balance</i>	(54,058)	21,086	75,144
<i>Fund Balance Beginning of Year</i>	130,298	130,298	0
Prior Year Encumbrances Appropriated	<u>1,646</u>	<u>1,646</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$77,886</u></u>	<u><u>\$153,030</u></u>	<u><u>\$75,144</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$20,000	\$15,703	(\$4,297)
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Contractual Services	14,495	14,495	0
<i>Net Change in Fund Balance</i>	5,505	1,208	(4,297)
<i>Fund Balance Beginning of Year</i>	2,828	2,828	0
Prior Year Encumbrances Appropriated	8,495	8,495	0
<i>Fund Balance End of Year</i>	<u>\$16,828</u>	<u>\$12,531</u>	<u>(\$4,297)</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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$831,830	\$831,830
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	216,233	185,917	30,316
Contractual Services	44,719	42,369	2,350
Capital Outlay	2,117	2,116	1
<i>Total Expenditures</i>	263,069	230,402	32,667
<i>Net Change in Fund Balance</i>	(263,069)	601,428	864,497
<i>Fund Balance Beginning of Year</i>	1,106,500	1,106,500	0
<i>Fund Balance End of Year</i>	\$843,431	\$1,707,928	\$864,497

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$200,000	\$183,333	(\$16,667)
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	199,160	155,889	43,271
Contractual Services	327	326	1
<i>Total Expenditures</i>	199,487	156,215	43,272
<i>Net Change in Fund Balance</i>	513	27,118	26,605
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$513	\$27,118	\$26,605



**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,757,096	\$4,250,028	(\$507,068)
Interest	49,913	66,118	16,205
<i>Total Revenues</i>	4,807,009	4,316,146	(490,863)
<b>Expenditures</b>			
Capital Outlay	8,153,475	7,601,115	552,360
<i>Excess of Revenues Under Expenditures</i>	(3,346,466)	(3,284,969)	61,497
<b>Other Financing Sources</b>			
Transfers In	376,000	396,000	20,000
<i>Net Change in Fund Balance</i>	(2,970,466)	(2,888,969)	81,497
<i>Fund Deficit Beginning of Year</i>	(1,374,414)	(1,374,414)	0
Prior Year Encumbrances Appropriated	5,198,960	5,198,960	0
<i>Fund Balance End of Year</i>	\$854,080	\$935,577	\$81,497

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$136,097	\$320,438	\$184,341
Other	36,415	36,415	0
<i>Total Revenues</i>	172,512	356,853	184,341
<b>Expenditures</b>			
Capital Outlay	20,605,391	12,522,655	8,082,736
<i>Excess of Revenues Under Expenditures</i>	(20,432,879)	(12,165,802)	8,267,077
<b>Other Financing Sources (Uses)</b>			
Bond Anticipation Notes Issued	3,850,000	3,850,000	0
Transfers In	61,359	383,215	321,856
Transfers Out	(1,228,725)	(1,228,725)	0
<i>Total Other Financing Sources (Uses)</i>	2,682,634	3,004,490	321,856
<i>Net Change in Fund Balance</i>	(17,750,245)	(9,161,312)	8,588,933
<i>Fund Balance Beginning of Year</i>	12,775,449	12,775,449	0
Prior Year Encumbrances Appropriated	11,233,929	11,233,929	0
<i>Fund Balance End of Year</i>	\$6,259,133	\$14,848,066	\$8,588,933

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$30,000	\$198,275	\$168,275
<b>Expenses</b>			
Contractual Services	205,542	200,727	4,815
Other	7,795	7,795	0
<i>Total Expenses</i>	213,337	208,522	4,815
<i>Net Change in Fund Equity</i>	(183,337)	(10,247)	173,090
<i>Fund Equity Beginning of Year</i>	195,097	195,097	0
Prior Year Encumbrances Appropriated	3,137	3,137	0
<i>Fund Equity End of Year</i>	\$14,897	\$187,987	\$173,090

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,116,241	\$2,219,788	\$103,547
<b>Expenses</b>			
Personal Services	1,288,849	1,285,646	3,203
Claims	751,840	751,840	0
<i>Total Expenses</i>	2,040,689	2,037,486	3,203
<i>Net Change in Fund Equity</i>	75,552	182,302	106,750
<i>Fund Equity Beginning of Year</i>	976,056	976,056	0
Prior Year Encumbrances Appropriated	4,800	4,800	0
<i>Fund Equity End of Year</i>	\$1,056,408	\$1,163,158	\$106,750

**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, 2005*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$12,955,193	\$13,141,110	\$185,917
<b>Expenses</b>			
Personal Services	6,359,125	1,286,031	5,073,094
Claims	10,708,718	10,708,718	0
<i>Total Expenses</i>	17,067,843	11,994,749	5,073,094
<i>Net Change in Fund Equity</i>	(4,112,650)	1,146,361	5,259,011
<i>Fund Equity Beginning of Year</i>	4,116,286	4,116,286	0
Prior Year Encumbrances Appropriated	184	184	0
<i>Fund Equity End of Year</i>	\$3,820	\$5,262,831	\$5,259,011

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**Mahoning County, Ohio**  
*Governmental Activities*  
*Revenues by Source and Expenses by Program - Full Accrual Basis*  
*Last Four Years*

	2005	2004	2003	2002
<b>Program Revenues</b>				
Charges for Services and Sales	\$24,587,554	\$26,447,000	\$25,085,469	\$23,054,262
Operating Grants and Contributions	87,604,285	89,949,166	78,974,967	76,587,565
Capital Grants and Contributions	4,230,974	4,547,285	5,327,007	4,026,279
<b>General Revenues</b>				
Property and Other Taxes	31,023,958	29,959,834	34,237,599	39,134,975
Sales Taxes (1)	13,691,301	27,736,575	26,803,475	25,806,159
Grants and Entitlements not Restricted to Specific Programs	12,430,289	10,121,650	10,015,678	10,247,484
Conveyance Fees	2,631,398	2,452,566	2,234,114	2,310,156
Interest	3,199,165	1,284,211	1,455,424	2,856,469
Other	2,207,699	0	0	0
<i>Total</i>	<u>\$181,606,623</u>	<u>\$192,498,287</u>	<u>\$184,133,733</u>	<u>\$184,023,349</u>
<b>Expenses</b>				
General Government:				
Legislative and Executive (2)	\$23,286,496	\$15,602,021	\$15,386,977	\$15,741,222
Judicial	16,135,140	15,165,994	15,764,700	15,235,327
Public Safety	18,883,110	23,688,359	23,163,784	25,044,434
Public Works	13,886,192	13,605,944	13,463,837	11,956,276
Health	45,195,302	49,639,480	46,077,309	44,975,438
Human Services	53,753,822	61,840,067	58,494,478	55,945,853
Other (2)	0	8,700,534	4,659,796	4,220,240
Interest and Fiscal Charges	1,493,492	1,960,779	1,787,910	2,211,966
<i>Total</i>	<u>\$172,633,554</u>	<u>\$190,203,178</u>	<u>\$178,798,791</u>	<u>\$175,330,756</u>

Source: County Financial Records

(1) The decrease is the result of the County losing the 1/2 percent sales tax revenue.

(2) In prior years, the County classified expenditures as other. During 2005, these expenditures were classified as general government - legislative and executive

**Mahoning County, Ohio**  
*General Fund Revenues by Source  
and Expenditures by Function  
Last Ten Years*

	2005	2004	2003	2002
<b>Revenues</b>				
Property and Other Taxes (2)	\$493,076	\$5,922,348	\$3,378,165	\$4,480,823
Permissive Sales Tax (3)	17,664,485	27,537,040	26,657,490	25,819,560
Intergovernmental	7,347,211	8,975,598	7,646,292	7,418,126
Conveyance Fees	2,631,398	2,452,566	2,234,114	2,310,156
Interest	2,500,272	820,994	1,301,556	2,499,212
Charges for Services (4)	9,238,006	7,500,215	7,777,537	7,671,014
Other	404,097	880,083	1,059,151	992,274
<b>Total Revenues</b>	<b>\$40,278,545</b>	<b>\$54,088,844</b>	<b>\$50,054,305</b>	<b>\$51,191,165</b>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	\$11,162,871	\$10,483,162	\$11,295,007	\$12,406,433
Judicial	14,486,890	13,210,717	14,427,797	13,699,190
Public Safety	17,746,341	17,176,713	16,870,182	18,250,973
Public Works	0	0	0	0
Human Services	1,011,327	976,487	898,581	849,766
Other (5)	0	5,084,764	1,240,812	1,423,245
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>\$44,407,429</b>	<b>\$46,931,843</b>	<b>\$44,732,379</b>	<b>\$46,629,607</b>

(1) All figures are budgetary basis, less any encumbrances, to reflect actual cash receipts and disbursements.

(2) The County re-allocated inside millage in the general fund from 1.75 to .15.

(3) The decrease is the result of the County losing the 1/2 percent sales tax revenue.

(4) This includes fees, licenses and permits, fines and forfeitures, rentals and royalties, and charges for services.

(5) In prior years, the County classified expenditures as other. During 2005, these expenditures were classified as general government - legislative and executive

Source: Mahoning County Auditor's Office



2001	2000	1999	1998 (1)	1997 (1)	1996 (1)
\$2,891,213	\$2,764,434	\$2,616,879	\$6,767,780	\$3,307,983	\$2,671,628
25,388,374	23,935,036	12,506,251	14,839,417	17,008,608	20,955,118
7,626,258	6,931,913	7,065,776	7,572,400	6,527,634	5,538,564
0	0	0	0	0	0
4,917,585	5,571,983	3,474,556	4,224,500	2,888,965	3,736,482
6,985,917	6,640,285	5,712,066	5,930,479	5,521,087	5,522,124
893,650	2,008,513	816,197	2,200,368	1,136,017	556,637
<u>\$48,702,997</u>	<u>\$47,852,164</u>	<u>\$32,191,725</u>	<u>\$41,534,944</u>	<u>\$36,390,294</u>	<u>\$38,980,553</u>
\$13,218,358	\$10,850,495	\$8,722,355	\$8,118,038	\$8,235,031	\$9,474,622
12,336,462	11,080,756	10,079,502	9,550,289	9,255,101	9,888,753
17,639,236	15,543,677	13,709,353	13,833,469	14,032,832	13,770,500
0	0	0	0	1,535	131,406
905,444	967,164	737,630	750,354	777,334	961,930
1,779,240	2,292,677	1,305,377	1,414,896	1,415,950	1,761,467
0	44,343	44,343	0	0	0
0	6,322	6,322	0	0	0
<u>\$45,878,740</u>	<u>\$40,785,434</u>	<u>\$34,604,882</u>	<u>\$33,667,046</u>	<u>\$33,717,783</u>	<u>\$35,988,678</u>

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

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Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections
2005	\$33,108,931	\$29,695,930	89.69%	\$1,597,759
2004	31,589,718	29,953,366	94.82	1,640,387
2003	31,194,850	29,776,282	95.45	1,684,827
2002	30,620,624	28,872,375	94.29	1,304,814
2001	25,074,538	23,973,692	95.61	962,339
2000	25,268,305	24,343,889	96.34	810,332
1999	23,821,465	22,955,370	96.36	807,765
1998	23,179,721	22,353,347	96.43	675,135
1997	22,797,230	22,093,950	96.92	535,821
1996	22,038,238	21,375,311	96.99	574,146

(1) State reimbursement of Homestead and Rollback Exemptions are included.

Source: Mahoning County Auditor's Office

Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$31,293,689	94.52%	\$2,505,669	7.57%
31,593,753	100.01	2,822,575	8.94
31,461,109	100.85	5,698,381	18.27
30,177,189	98.55	7,147,775	23.34
24,936,031	99.45	5,472,242	21.82
25,154,221	99.55	5,467,821	21.64
23,763,135	99.76	N/A	N/A
23,028,482	99.35	N/A	N/A
22,629,771	99.27	N/A	N/A
21,949,457	99.60	N/A	N/A

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

Year	Real Property (1)		Public Utility Property	
	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)
2005	\$3,740,639,930	\$10,687,542,657	\$182,858,790	\$207,794,080
2004	3,311,405,110	9,461,157,457	196,150,530	222,898,330
2003	3,267,371,270	9,335,346,486	189,059,450	214,840,284
2002	3,207,540,010	9,164,400,029	187,241,590	212,774,534
2001	3,157,920,850	9,022,631,000	179,963,890	204,504,420
2000	3,100,193,980	8,857,697,086	229,733,590	261,060,898
1999	3,032,333,240	8,663,809,257	249,041,060	283,001,205
1998	2,507,230,990	7,163,517,114	249,749,140	283,805,841
1997	2,440,570,020	6,973,057,200	245,014,670	278,425,761
1996	2,370,863,980	6,773,897,086	241,960,190	274,954,761

Source: Mahoning County Auditor's Office

(1) Includes public utility property values

(2) This amount is calculated based on the following percentages:

Real property is assessed at thirty-five percent of actual value.

Public utility is assessed at various rates from twenty-five to to eighty-eight percent of actual value

Tangible personal is assessed at twenty-five percent of actual value for capital assets and twenty-three percent for inventory.

Tangible Personal Property		Totals		
Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value	Ratio
\$255,660,645	\$1,363,523,440	\$4,179,159,365	\$12,258,860,177	34%
338,781,056	1,355,124,224	3,846,336,696	11,039,180,011	35
346,010,474	1,384,041,896	3,802,441,194	10,934,228,666	35
348,147,510	1,392,590,040	3,742,929,110	10,769,764,603	35
366,340,570	1,465,362,280	3,704,225,310	10,692,497,700	35
350,342,720	1,401,370,880	3,680,270,290	10,520,128,863	35
331,190,930	1,324,763,720	3,612,565,230	10,271,574,182	35
332,269,940	1,329,079,760	3,089,250,070	8,776,402,715	35
333,858,390	1,335,433,560	3,019,443,080	8,586,916,521	35
328,254,680	1,313,018,720	2,941,078,850	8,361,870,567	35

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>County Units</b>										
Bond Retirement (1)	\$1.95	\$0.50	\$1.35	\$0.85	\$2.05	\$2.20	\$2.20	\$0.70	\$2.05	\$2.05
Children's Services	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
General (1)	0.15	1.75	0.95	1.45	0.25	0.25	0.25	1.75	0.50	0.50
Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Mental Health	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35
Mental Retardation School	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
TB Clinic	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
<i>Total County Rate</i>	11.50	11.65	11.70	11.70	10.70	10.85	10.85	10.85	10.95	10.95
<b>Townships</b>										
Austintown	18.10	18.10	18.10	18.10	18.10	17.10	17.10	17.10	17.10	17.10
Beaver	15.40	15.40	15.40	15.40	15.40	14.30	14.30	12.80	12.80	12.80
Berlin	5.80	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Boardman	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05	15.05
Canfield	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Coitsville	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Ellsworth	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Fairfield	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Goshen	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Green	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Jackson	8.95	8.95	8.95	10.95	10.95	10.95	10.95	10.95	8.95	8.95
Milton	9.20	9.20	9.20	9.20	9.20	7.20	7.20	7.20	7.20	7.20
Perry	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Poland	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Smith	12.80	12.80	12.80	12.80	12.80	12.80	8.90	8.90	7.70	7.70
Springfield	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	12.40	12.40
<b>Other Units</b>										
Boardman Twp. Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cardinal Joint Fire District	3.15	3.15	3.15	3.15	3.15	1.90	1.90	1.90	1.90	1.90
Mill Creek Metro Park	1.75	1.75	1.75	1.75	1.90	1.90	1.90	1.90	1.90	1.90
Western Reserve Fire District	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80
Western Reserve Transit Authority	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00	3.00
<b>Out of County School Districts</b>										
Alliance	61.50	54.10	54.40	54.40	54.40	54.60	50.40	50.70	50.70	50.70
Columbiana	34.53	34.53	34.53	42.83	42.60	43.80	45.26	45.80	46.50	46.50
Hubbard Exempted Village SD	54.20	54.20	54.25	54.35	48.22	48.26	49.60	49.70	49.67	49.67
Leetonia	41.46	42.06	42.06	43.26	43.95	43.95	45.56	42.50	42.50	42.50
Weathersfield	55.90	51.00	50.90	50.60	50.27	48.70	49.25	50.31	50.10	50.10
<b>Cities</b>										
Alliance	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Campbell	6.20	6.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Canfield	3.00	3.80	3.90	4.00	3.75	4.15	4.50	4.80	5.00	5.00
Columbiana	4.30	5.80	4.30	4.30	4.30	4.30	2.80	2.80	2.80	2.80
Salem	4.10	4.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sebring	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	5.40	5.40
Struthers	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Youngstown	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70

(continued)

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>Villages</b>										
Beloit	16.00	16.00	16.00	16.00	16.00	16.00	16.30	16.30	16.30	16.30
Craig Beach	8.20	6.70	6.70	6.70	7.20	7.20	7.20	7.20	7.20	7.20
Lowellville	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
New Middletown	12.40	12.40	11.40	11.40	11.20	11.20	11.20	8.20	8.20	8.20
Poland	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Sebring	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Washingtonville	19.70	19.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
<b>School Districts</b>										
Austintown	57.50	57.50	54.60	54.60	54.60	54.60	54.60	54.60	54.60	54.60
Boardman	53.90	53.90	48.00	48.00	48.05	48.05	48.70	48.85	49.00	49.00
Campbell	42.15	42.15	41.45	41.45	41.15	40.90	39.50	39.60	39.60	39.60
Canfield	56.20	56.20	56.25	50.45	50.45	50.45	51.00	48.65	48.75	48.75
Jackson-Milton	47.65	47.65	47.65	48.00	48.20	48.50	51.10	41.95	41.95	41.95
Lowellville	61.50	61.50	61.50	61.50	61.50	61.60	55.90	55.90	55.90	55.90
Poland	49.50	49.50	42.80	42.90	43.05	43.15	44.95	45.30	44.90	44.90
Sebring	59.30	59.30	59.30	59.30	59.30	59.30	59.30	55.70	55.70	55.70
South Range	56.65	51.45	51.55	51.70	51.90	52.15	54.75	55.40	55.80	55.80
Springfield	37.00	37.00	37.00	37.00	37.00	37.00	39.60	39.60	39.60	39.60
Struthers	59.90	60.90	62.20	62.20	62.20	62.20	59.10	59.10	59.10	59.10
West Branch	34.35	34.35	34.35	34.50	34.50	30.00	30.00	35.85	35.85	35.85
Western Reserve	48.55	42.95	42.95	43.10	43.05	43.40	45.05	45.75	46.05	46.05
Youngstown	51.00	51.00	51.00	51.00	51.00	46.60	46.60	46.60	46.60	46.60
Mahoning Co. Career and Technical Center	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10

(1) The County reallocated inside millage for debt purposes.

Source: Mahoning County Auditor's Office

**Mahoning County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

<u>Year</u>	<u>Current Tax Levy</u>	<u>Total Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Outstanding Delinquent Taxes</u>
2005	\$3,895,982	\$3,636,145	93.33%	\$388,400	\$4,024,545	\$1,598,069
2004	3,737,056	3,465,526	92.73	178,364	3,643,890	1,723,136
2003	3,804,982	3,679,985	96.71	316,017	3,996,002	1,522,191
2002	3,767,959	3,099,045	82.25	231,243	3,330,288	3,334,030
2001	3,640,605	3,418,239	93.89	389,845	3,808,084	2,877,543
2000	3,516,470	3,312,731	94.21	133,062	3,445,793	2,712,880
1999	3,314,246	3,187,275	96.17	N/A	3,187,275	2,802,467
1998	3,339,028	3,137,540	93.97	N/A	3,137,540	2,711,131
1997	3,366,358	3,602,120	107.00	N/A	3,602,120	2,532,516
1996	3,309,171	3,743,352	113.12	N/A	3,743,352	2,508,854

Source: Mahoning County Auditor's Office



**Mahoning County, Ohio**  
*Special Assessments Billed and Collected*  
*Last Ten Years*

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent
2005*	\$542,723	\$300,319	55.34%	\$109,894
2004	366,776	366,776	100.00	N/A
2003	374,157	367,616	98.25	N/A
2002	371,883	364,845	98.11	N/A
2001	374,999	359,294	98.81	N/A
2000	370,279	361,830	97.72	N/A
1999	365,618	346,576	94.79	N/A
1998	365,763	345,422	94.44	N/A
1997	370,076	350,678	94.76	N/A
1996	372,783	353,350	94.79	N/A

\* Total includes 10-911 emergency special assessment.

N/A - Not Available

Source: Mahoning County Auditor's Office

**Mahoning County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Years*

Year	Population	Assessed Value (1)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2005	254,274	\$4,179,159,365	\$33,379,098	\$642,838	\$32,736,260	0.78%	\$128.74
2004	244,449	3,846,336,696	40,482,438	360,624	40,121,814	1.04	164.13
2003	251,660	3,802,441,194	36,160,001	1,501,951	34,658,050	0.91	137.72
2002	253,308	3,742,929,110	42,245,001	2,979,825	39,265,176	1.05	155.01
2001	254,958	3,704,225,310	48,025,000	6,183,566	41,841,434	1.13	164.11
2000	257,555	3,680,270,290	53,685,000	4,321,390	49,363,610	1.34	191.66
1999	252,597	3,612,565,230	48,870,000	2,989,836	45,880,164	1.27	181.63
1998	255,165	3,089,250,070	52,585,000	N/A	52,585,000	1.70	206.08
1997	257,489	3,019,443,080	56,065,000	N/A	56,065,000	1.86	217.74
1996	263,884	2,941,078,850	59,365,000	N/A	59,365,000	2.02	224.97

(1) Mahoning County Auditor's Office, Budget Commission - tax year data

Source: Mahoning County Auditor's Office  
Youngstown - Warren Regional Chamber of Commerce  
The Office of Strategic Resource  
The U.S. Census Bureau

**Mahoning County, Ohio**  
*Computation of Legal Debt Margin*  
 December 31, 2005

1	The tax valuation of the County (as shown by the tax list and duplicate for the year 2005, which are the latest at this date)		\$4,179,159,365
2	(a) Total principal amount of all outstanding bonds and notes of the County including the captioned issues and excluding any bonds or notes to be retired by the captioned issues(*)		67,791,555
	(b) Of that total, total of voted and unvoted general obligation bonds and notes		52,801,555
3	Principal amount of exempt securities included in 2(a):		
	(a) Bonds and notes issued in anticipation of the levy or collection of special assessments (excluding the County's portion)	\$950,767	
	(b) General obligation bonds and notes that are "self-supporting securities" as defined in R.C. 133.01 (LL):		
	<u>Category</u>		
	Water System Facilities	\$4,016,000	
	Sewer System Facilities	<u>4,680,689</u>	
	Totals		8,696,689
	(c) County Jail Facilities	13,621,013	
	Road and Bridge Improvements	197,781	
	Revenue Bonds	7,650,000	
	Sales Tax BANs	<u>7,340,000</u>	
	Totals		<u>28,808,794</u>
4	Total of items 3(a) to 3(c)		38,456,250
5	\$6,000,000 plus 2 1/2% of tax valuation in excess of \$300,000,000		102,978,984
6	Total principal amount of voted and unvoted bonds and notes subject to overall debt limitations [2(a) minus 4]		<u>29,335,305</u>
7	Debt leeway (**) within overall debt limitations [5 minus 6]		<u><u>\$73,643,679</u></u>
8	1% of tax valuation		\$41,791,594
9	Total principal amount of unvoted bonds and notes subject to 1% unvoted debt limitation		<u>24,176,305</u>
10	Debt leeway (**) within 1% unvoted debt limited [8 minus 9]		<u><u>\$17,615,289</u></u>

(\*) Including the amount of bonds and notes apportioned to the County and excluding any hospital revenue bonds or industrial development bonds issued under R.C. Chapter 140 or 165, respectively.

(\*\*) Debt leeway determined without considering money in the Bond Retirement Fund

Source: Mahoning County Auditor's Office

**Mahoning County, Ohio**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
 December 31, 2005

Political Subdivision	Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct:</b>			
Mahoning County	\$33,379,098	100.00%	\$33,379,098
<b>Overlapping:</b>			
Cities Wholly Within County	9,033,210	100.00	9,033,210
Townships Wholly Within County	2,000,003	100.00	2,000,003
School Districts Wholly Within County	76,348,039	100.00	76,348,039
West Branch LSD	7,989,999	49.53	3,957,447
Columbiana Exempted Village LSD	755,000	24.95	188,373
City of Columbiana	850,000	18.65	158,525
Fairfield Township	715,000	11.08	79,222
Weathersfield LSD	1,744,999	8.31	145,009
Leetonia Exempted Village LSD	1,375,000	7.05	96,938
Alliance City LSD	10,174,990	4.65	473,137
Hubbard Exempted Village LSD	925,000	0.35	3,238
City of Alliance	3,040,000	0.20	6,080
City of Salem	3,190,000	0.08	2,552
Total Overlapping	118,141,240		92,491,771
Totals	\$151,520,338		\$125,870,869

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivisions.

Source: Mahoning County Auditor's Office  
 Ohio Municipal Advisory Council

**Mahoning County, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total General Fund Expenditures  
 Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
2005	\$7,103,340	\$1,328,022	\$8,431,362	\$44,407,429	18.99%
2004	2,530,000	1,253,434	3,783,434	46,931,843	7.00
2003	4,330,426	1,538,203	5,868,629	44,732,379	11.67
2002	4,119,511	1,746,065	5,865,576	46,629,607	10.95
2001	3,926,210	2,011,743	5,937,953	45,878,740	11.22
2000	2,135,295	1,805,389	3,940,684	40,785,434	8.85
1999	1,999,609	1,923,826	3,923,435	34,604,882	10.45
1998	1,868,922	2,033,680	3,902,602	33,667,046	10.68
1997	1,755,851	2,136,367	3,892,218	33,717,783	11.14
1996	1,647,778	2,231,979	3,879,757	35,988,678	10.20

Source: Mahoning County Auditor's Office

**Mahoning County, Ohio**  
*Property Value, Construction and Bank Deposits*  
*Last Ten Years*

Year	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Total Value
2005	\$2,923,174,870	\$817,465,060	\$3,740,639,930
2004	2,556,113,720	755,291,390	3,311,405,110
2003	2,514,457,880	752,913,390	3,267,371,270
2002	2,470,953,140	736,586,870	3,207,540,010
2001	2,433,032,840	724,888,010	3,157,920,850
2000	2,391,759,350	708,434,630	3,100,193,980
1999	2,347,071,660	685,261,580	3,032,333,240
1998	1,928,480,090	578,750,900	2,507,230,990
1997	1,887,627,520	552,942,500	2,440,570,020
1996	1,848,707,090	522,156,890	2,370,863,980

(1) Federal Deposit Insurance Corporation, Washington DC.

Source: Mahoning County Auditor's Office

New Construction			Bank
Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Deposits (1) <i>(in thousands)</i>
43,556,320	\$22,916,110	\$66,472,430	\$631,479
41,620,400	21,474,530	63,094,930	624,132
38,598,070	17,766,870	56,364,940	2,072,882
45,815,030	23,610,940	69,425,970	588,953
45,520,730	23,199,500	68,720,230	778,000
48,555,780	19,335,920	67,891,700	728,121
38,062,170	35,203,370	73,265,540	1,095,935
34,236,410	34,662,350	68,898,760	1,108,268
42,034,580	18,374,850	60,409,430	1,074,333
36130040	14,356,260	50,486,300	2,034,029

**Mahoning County, Ohio**  
*Real Property Principal Taxpayers*  
*December 31, 2005*

Company	Value	Percentage of Total Assessed Valuation
DeBartolo Capital Partnership	\$15,745,570	0.42%
GS Boardman LLC (Lowe's)	10,583,450	.28
Simon Capital Ltd. Partnership	7,249,580	.19
Jackson Acquisition Corporation	4,684,650	.13
Cope Methodist Home	4,208,680	.11
Handel and Monus	4,100,590	.11
Brandywine Apartments	3,891,160	.10
Equity Industrial Partner	3,724,700	.10
P & S Equities Inc	3,702,980	.10
Cocca Development Ltd	3,462,760	.09
<i>Total Real Property Valuation</i>	61,354,120	1.63%
All Others	3,679,285,810	98.37%
<i>Total Assessed Valuation*</i>	<u>\$3,740,639,930</u>	<u>100.00%</u>

\* *Res/ag and Comm/other*

Source: Mahoning County Auditor's Office



**Mahoning County, Ohio**  
*Personal Property Public Utility Principal Taxpayers*  
*December 31, 2005*

Company	Value	Percentage of Total Assessed Valuation
Ohio Edison	\$73,916,290	40.42%
Ohio Bell	31,679,500	17.32
American Tranmissions Systems, Inc.	18,550,530	10.14
Dobson Cellular	15,560,700	8.51
East Ohio Gas	13,870,360	7.59
Aqua Ohio, Inc.	13,434,470	7.35
Norfolk Southern Combined Railroad	4,307,630	2.36
Youngstown-Warren MSA	3,539,460	1.94
CSX Transportation, Inc.	2,419,750	1.32
Qwest Communications	1,798,370	.98
<i>Total Personal Property Public Utility Valuation</i>	179,077,060	97.93%
All Others	3,781,730	2.07%
<i>Total Assessed Valuation</i>	\$182,858,790	100.00%

Source: Mahoning County Auditor's Office

**Mahoning County, Ohio**  
*Tangible Property Principal Taxpayers*  
*December 31, 2005*

Company	Value	Percentage of Total Assessed Valuation
V&M Star	\$31,851,640	12.46%
Toys R Us Ohio, Inc.	6,202,110	2.43
Youngstown Buick Pontiac	6,086,600	2.38
Astro Shapes, Inc.	5,519,570	2.16
Tamarkin	5,480,470	2.14
Exal Corporation	4,963,010	1.94
Parker Hannifin	4,606,880	1.80
May Department Stores	4,249,370	1.66
Hynes Industries, Inc.	3,096,370	1.21
Greenwood Chevrolet	3,048,100	1.19
<i>Total Personal Property Public Utility Valuation</i>	75,104,120	29.37%
All Others	180,556,525	70.63%
<i>Total Assessed Valuation</i>	<u>\$255,660,645</u>	<u>100.00%</u>

Source: Mahoning County Auditor's Office

## Mahoning County, Ohio

### Miscellaneous Statistics

December 31, 2005

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#### General Statistics

Population	2005/ 254,274
Ranking	10 out of 88
Unemployment Rate	6.30%
Ohio	5.90%
National	4.90%

#### Youngstown State University

Fall 2005 enrollment	12,812
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#### Other Statistics

Number of School Districts within Mahoning County	15
Public Libraries	16

#### Recreational Areas

Bowling Alleys	8
Golf Courses	13
Tennis Courts	60
Parks	16

#### Health Care

Hospitals including ambulatory hospitals	11
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#### Board of Elections

Total Number of Registered voters for 2005 General Elections	176,724
Total number of voters in 2005 General Election	79,685
Percentage of Registered voters voting	45.09%

#### Sanitary Engineers

Number of miles of sewer lines	835
Number of miles of water lines	36
Number of sewer customers	40,000
Number of water customers	1,000

#### Solid Waste Management

Total residential/commercial tons diverted from landfill	41,148
Total industrial tons diverted from landfill	43,535
Total waste land filled in 2005	335,815

(continued)

**Mahoning County, Ohio**  
*Miscellaneous Statistics (continued)*  
 December 31, 2005

**Mahoning County Offices**

Mahoning County Government Union Information	18 Bargaining Units
Mahoning County Payroll Department	1,086 represented
Number of Mahoning County Government Employees	1,802

**Building Permits**

Building Permits/Total Estimated Value of Buildings	\$213,586,675
Total Permits Issued in 2005	1,877

<b>Banking Activity/Bank Deposits</b>	<b>\$631,479,000</b>
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**Large Employers**

***Private Sector***

Forum Health  
 HM Health  
 Diocese of Youngstown  
 General Electric  
 Info Cision  
 Falcon Transport  
 Giant Eagle Markets  
 Walmart  
 First Place Bank  
 Youngstown Sparkle Markets

***Public Sector***

Mahoning County  
 U.S. Postal Service  
 Youngstown City School District  
 Youngstown State University  
 Austintown Local Schools  
 Boardman Local Schools  
 City of Youngstown

Sources:

United States Census Bureau  
 U.S. Department of Labor, Bureau of Labor Statistics  
 Youngstown State University  
 Youngstown-Warren Regional Chamber  
 The Public Library of Youngstown and Mahoning County  
 Mahoning County Convention and Visitor's Bureau  
 Mahoning County Board of Elections  
 Mahoning County Sanitary Engineer's Office  
 Mahoning County Solid Waste Management  
 Mahoning County Human Resource Department  
 Mahoning County  
 Mahoning County Building Inspection Department  
 Youngstown-Warren Regional Chamber  
 Federal Reserve Bank of Cleveland



**Mary Taylor, CPA**  
Auditor of State

**MAHONING COUNTY FINANCIAL CONDITION**

**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  
MAY 31, 2007**