

County of Mahoning, Ohio

*Reports Issued Pursuant to
OMB Circular A-133*

Year Ended December 31, 2010



Dave Yost • Auditor of State

Board of Commissioners
Mahoning County
120 Market Street
Youngstown, Ohio 44503

We have reviewed the *Independent Auditor's Report* of Mahoning County prepared by Rea & Associates, Inc., for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Mahoning County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

September 13, 2011

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COUNTY OF MAHONING, OHIO

DECEMBER 31, 2010

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Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

June 30, 2011

Mahoning County
Board of Commissioners
120 Market Street
Youngstown, Ohio 44503

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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 of Mahoning, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2011. Our report includes a reference to 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of MASCO, Inc., a component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to MASCO, Inc.

Internal Control Over Financial Reporting

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

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Mahoning County
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
June 30, 2011
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County in a separate letter dated June 30, 2011.

This report is intended solely for the information and use of the audit committee, County Commissioners, management, and federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than those specified parties.

Rea & Associates, Inc.



Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

August 25, 2011

Mahoning County
Board of Commissioners
120 Market Street
Youngstown, Ohio 44503

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of the County of Mahoning, 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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. 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 obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe that 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 have a direct and material effect on a major federal program in order 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We noted certain matters that we have reported to management of the County in a separate letter dated August 25, 2011.

Schedule of Expenditures of Federal Awards

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 the County of Mahoning, Ohio as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2011, except for our opinion on the Schedule of Expenditures of Federal Awards, for which the date is August 25, 2011. Our report also indicated the financial statements of MASCO, Inc., a component unit, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the audit committee, County Commissioners, management, and federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than those specified parties.

Rea & Associates, Inc.

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass-Through Entity Identifying Number	Federal Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct:</i>				
Technical Assistance and Training Grants	10.761	25030		\$ 3,440
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program	10.553		05PU 2010 05PU 2011	16,344 26,298 <u>42,642</u>
National School Lunch Program	10.555		LLP4 2010 LLP4 2011	30,126 36,400 <u>66,526</u>
Subtotal - Nutrition Cluster				<u>109,168</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP):				
FAET	10.561		G-1011-11-5075	71,758
Food Assistance			G-1011-11-5075	20,579
Food Assistance			G-1011-11-5075	1,597,049
ARRA - Food Assistance Stimulus			G-1011-11-5075	93,898
Subtotal - Supplemental Nutrition Assistance Program (SNAP)				<u>1,783,284</u>
Total U.S. Department of Agriculture				<u>1,895,892</u>
U.S. DEPARTMENT OF DEFENSE				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
DOD Supplemental Nutrition Assistance Program (SNAP)	10.561		G-1011-11-5075	<u>358,497</u>
Total U.S. Department of Defense				<u>358,497</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21009 21039	OHLAG0076-97 OHLHB0345-07	31,698 <u>1,075,400</u> 1,107,098
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing				
ARRA - Healthy Homes Demonstration Grants	14.908	21049	OHLHH0185-08	332,420
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants / State's Program				
	14.228	24017 24019 24006 24008 24009 06010 24139	B-C-07-046-1 B-C-09-046-1 B-C-06-046-1 B-F-08-046-1 B-F-09-1BT-1 B-W-09-1BT-1 B-Z-08-1BT-1	3,535 38,563 276,930 173,874 255,608 384,656 <u>1,092,908</u> 2,226,074
Subtotal - Community Development Block Grants / State's Program				
HOME Investment Partnerships Program	14.239	24059 24050	B-C-07-046-2 B-C-09-046-2	4,177 <u>69,012</u> 73,189
Subtotal - HOME Investment Partnerships Program				
Total U. S. Department of Housing and Urban Development				<u>3,738,781</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
ARRA - Public Safety Partnership and Community Policing Grants	16.710	27099	2009CKWX0141	47,008
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	28238	2008-DD-BX-0420	23,478
Congressionally Recommended Awards	16.753	24161	2009-DI-BX-0074	7,440
<i>Passed through the City of Youngstown:</i>				
Edward Byrne Memorial Justice Assistance Grant Program				
	16.738	24070 24078 24076	2007-DJ-BX-0572 2008-DJ-BX-0409 2009-DJ-BX-0798	4,261 70 66,509
ARRA - Edward Byrne Memorial Justice Assistance Grant Program - Grants to Units of Local Government	16.804	2708A	2009-SB-B9-0579	<u>27,016</u>
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				<u>97,856</u>
<i>Passed through the Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program				
	16.738	26030 27100	2009-JG-DO1-6672 2009-JG-LLE-5315	49,757 7,200
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2707A 2603A 2706A	2009-RA-A02-2285 2009-RA-DO1-2162 2009-RA-C01-2099	97,299 45,189 <u>109,292</u>
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				<u>308,736</u>
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster (16.738 / 16.803 / 16.804)	Various			406,593

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass-Through Entity Identifying Number	Federal Disbursements
U.S. DEPARTMENT OF JUSTICE (cont.)				
<i>Passed through the Ohio Department of Public Safety - Office of Criminal Justice Service (cont.)</i>				
ARRA- Violence Against Women Formula Grants	16.588	2602A	2009-AR-VA2-1253	44,684
Violence Against Women Formula Grants		26020	2009-WF-VA2-8213	31,814
Subtotal - Violence Against Women Formula Grants				76,498
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants	16.523	20068	2007-JB-011-A048	7,411
		20069	2008-JB-011-A048	11,345
		20060	2009-JB-011-A048	10,467
Subtotal - Juvenile Accountability Block Grants				29,223
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	20079	2008-JJ-DMC-0202	14,767
		20070	2007-JJ-DMC-0202	1,575
Subtotal - Juvenile Justice and Delinquency Prevention-Allocation to States				16,342
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	26000	2009VAGENE083T	81,915
		26001	2011VAGENE083	26,860
Subtotal - Crime Victim Assistance				108,775
Total U. S. Department of Justice				715,355
U.S. DEPARTMENT OF LABOR				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
ARRA - WIA Youth Activities	17.259	28270	G-1011-15-0531	269,422
Total U. S. Department of Labor				269,422
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205			
MAH Western Reserve Rd PH3		80007	77202	390,843
MAH Western Reserve Road Phase 4		80008	20496	223,074
STW CEOA Safety Studies FY2010		80014	87063	49,829
MAH Glenbridge		80017	82549	126,187
ARRA - MAH Glenbridge		80017	82549	67,773
ARRA - MAH South Avenue (CR 151)		80018	86351	918,569
ARRA - MAH CR 18 7.68 Mahoning Ave		80025	87421	448,327
STW CEOA Safety Studies FY2009		80026	84940	22,050
MAH 2010 Sign Upgrade		80027	87489	33,337
Subtotal - Highway Planning and Construction				2,279,988
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		PNP 0050 003016	41,172
<i>Passed through the Ohio Department of Public Safety:</i>				
State and Community Highway Safety	20.600	27040	HVEO-2010-50-00-00-00318-00	46,077
<i>Passed through the Ohio Environmental Protection Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	24529	HMEP 16YR	1,475
Total U. S. Department of Transportation				2,368,712
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education Grants to States	84.027	23000	066118-6BSF-2010	32,297
		23001	066118-6BSF-2011	30,513
ARRA - Special Education Grants to State	84.391	2300A	066118-2010-ARRA	57,717
Subtotal - Special Education Cluster				120,527
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i>				
Safe and Drug-Free Schools and Communities-State Grants	84.186	28090	50-1117-DFSCA-P-10-0954	17,500
		28080	50-1365-DFSCA-P-10-0950	17,500
Subtotal - Safe and Drug-Free Schools and Communities-State Grants				35,000
<i>Passed through the Ohio Rehabilitation Services Commission:</i>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22150	Pathways II - FY10	322,441
		22151	Pathways II - FY11	25,719
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				348,160
Total U.S. Department of Education				503,687
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Supreme Court:</i>				
State Court Improvement Program	93.586	20049	FDTC FY09	279
<i>Passed through the Ohio Secretary of State</i>				
Voting Access for Individuals with Disabilities	93.617			680
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families:				
Caseworker Visits	93.556		G-1011-11-5076	19,490
ESAA Preservation			G-1011-11-5076	90,710
ESAA Reunification			G-1011-11-5076	73,301
Post Adoption Special			G-1011-11-5076	74,061
Subtotal - Promoting Safe and Stable Families				257,562

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal CFDA Number	M.C. Project Number	Pass-Through Entity Identifying Number	Federal Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)				
<i>Passed through the Ohio Department of Jobs and Family Services (cont.):</i>				
Temporary Assistance for Needy Families:				
Child Care Services - TANF	93.558		G-1011-11-5075	3,320,780
TANF Administration			G-1011-11-5075	3,028,348
TANF Regular			G-1011-11-5075	4,169,431
Subtotal - Temporary Assistance for Needy Families				10,518,559
Child Support Enforcement:				
Child Support County Incentives Stimulus - ARRA	93.563		G-1011-11-5075	1,384,043
Federal Child Support / State Match			G-1011-11-5075	2,333,158
Subtotal - Child Support Enforcement				3,717,201
Child Care and Development Cluster:				
Quality Child Care	93.575		G-1011-11-5075	88,308
Subtotal - Child Care and Development Block Grant				88,308
Child Care Administration	93.596		G-1011-11-5075	231,222
Child Care Non-Admin			G-1011-11-5075	299,728
Subtotal - Child Care Mandatory and Matching Funds				530,950
Subtotal - Child Care and Development Cluster				619,258
Child Welfare Services:				
IV-B Admin	93.645		G-1011-11-5076	14,143
IV-B			G-1011-11-5076	141,070
Subtotal - Child Welfare Services				155,213
Foster Care-Title IV-E:				
Title IV-E reimbursements	93.658		G-1011-11-5076	3,366,646
Title IV-E reimbursements - ARRA			G-1011-11-5076	353,860
SSRMS Administrative Allocation			G-1011-11-5076	773,682
IV-E Contract Services			G-1011-11-5076	21,643
Subtotal - Foster Care-Title IV-E				4,515,831
Adoption Assistance:				
IV-E Contract Services	93.659		G-1011-11-5076	21,643
SSRMS Administrative Allocation			G-1011-11-5076	1,271,816
Non-Recurring Adoption			G-1011-11-5076	6,756
Subtotal - Adoption Assistance				1,300,215
Social Services Block Grant:				
Title XX - Base	93.667		G-1011-11-5075	883,008
Title XX - Transfer Amount			G-1011-11-5075	105,849
Subtotal - Social Services Block Grant				988,857
Child Abuse and Neglect State Grant	93.669		G-1011-11-5076	1,952
Chaffee Foster Care Independence Program	93.674		G-1011-11-5076	89,882
Medical Assistance Program:				
Medicaid	93.778		G-1011-11-5075	1,831,759
Medicaid NET			G-1011-11-5075	1,693,737
Subtotal - Medical Assistance Program				3,525,496
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	74500100	Title XX	74,314
State Children's Health Insurance Program (SCHIP)	93.767	74507480	50-00019	1,700
Medical Assistance Program (Title XIX):	93.778			
Targeted Case Management (TCM)		74507480	50-00019	700,016
Targeted Case Management (TCM) EFMAP - ARRA				99,936
Level 1 Waiver				1,841,532
I/O Waiver		74500100	50-00019	2,073,063
CAFS				215,932
Subtotal - Medical Assistance Program (Title XIX)				4,930,479
<i>Passed through the Ohio Department of Mental Health:</i>				
Projects for Assistance in Transition from Homelessness	93.150	22140	PATH-10-100-20-08	69,266
		22141	PATH FY11	72,898
Subtotal - Projects for Assistance in Transition from Homelessness				142,164
Social Services Block Grant (Title XX)	93.667	22060	TITLE XX FY10	137,110
		22061	TITLE XX FY11	50,835
Subtotal - Social Services Block Grant (Title XX)				187,945
Medical Assistance Program (Title XIX)				
Medicaid - ODMH	93.778	2290977	MC-30-00	6,712,209
ARRA Medicaid - ODMH		2293977	ARRA Medicaid	995,795
Subtotal - Medical Assistance Program (Title XIX)				7,708,004
Block Grants for Community Mental Health Services	93.958	22040	Community Plan B.G. FY 10	76,998
		22041	Community Plan B.G. FY 11	62,553
		22070	Forensic FY10	1,323
		22071	Forensic FY11	1,338
		22130	Child Care Quality FY10	45,986
		22131	Child Care Quality FY11	22,993
Subtotal - Block Grants for Community Mental Health Services				211,191

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass-Through Entity Identifying Number	Federal Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)				
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	28210	STAR-SI SFY10	3,166
Substance Abuse and Mental Health Services - Access to Recovery	93.275	7200976	CFR Program 2080L	13,750
Medical Assistance Program (Title XIX)	93.778	2900976	MEDICAID 2090C	2,267,863
		2903976	ENHANCED MEDICAID FFP 2090F	335,991
Subtotal - Medical Assistance Program (Title XIX)				<u>2,603,854</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28020	FED PER CAPITA FY 10	889,745
		28021	FED PER CAPITA FY 11	331,552
		28180	Prevention Services FY 10 2030M	44,336
		28181	Prevention Services FY 11 2030M	19,620
		28100	50-10107-PAWP-P-10-0207	10,898
		28101	50-10107-PAWP-P-11-0207	5,449
		28130	50-8335-TASC-O-10-9947	88,902
		28131	50-8335-TASC-O-11-9947	88,902
		28160	50-1117-UMADAOP-P-10-9155	59,138
		28161	50-1117-UMADAOP-P-11-9155	58,425
		28170	50-1117-WOMENP-P-10-9014	42,536
		28171	50-1117-WOMENP-P-11-9014	39,357
		28220	50-1366-WOMENT-T-10-0812	58,205
		28221	50-1366-WOMENT-T-11-0812	55,726
		28120	50-1366-WOMENT-T-10-8980	68,118
		28121	50-1366-WOMENT-T-11-8980	32,449
		28110	50-1365-WOMENT-T-10-8985	55,924
		28111	50-1365-WOMENT-T-11-8985	27,962
		28070	Adolescent Treatment FY10 2070C	160,355
		28071	Adolescent Treatment FY11 2070C	18,898
		28200	Youth-Led Prevention FY 10 2030E	3,420
		28201	Youth-Led Prevention FY 11 2030E	1,187
		28000	DYS Aftercare FY10	58,006
		28001	DYS Aftercare FY11	23,901
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>2,243,011</u>
Memo Total - All Medicaid Assistance Programs	93.778			18,767,833
Memo Total - All Social Services Block Grants	93.667			<u>1,251,116</u>
Total U. S. Department of Health and Human Services				<u>43,810,564</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	24579	2009-EP-E9-0061	41,848
		24570	2010-EP-00-0003	19,420
Subtotal- Emergency Management Performance Grants				<u>61,268</u>
Homeland Security Grant Program	97.067	24538	2008-GE-T8-0025	54,684
		24539	2009-SS-T9-0089	97,978
		24518	2008-GE-T8-0025	4,973
Subtotal Homeland Security Grant Program				<u>157,635</u>
Total U. S. Department of Homeland Security				<u>218,903</u>
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed through the Ohio Secretary of State</i>				
Help America Vote Act Requirements Payments	90.401			<u>2,942</u>
DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS				
<i>Direct:</i>				
Law Enforcement Services at Berlin Lake	N/A			46,015
Struthers South Interceptor Sewer Improvement #467	N/A	06013	W81ET482688964	44,860
Total - Department of US Army Corps of Engineers				<u>90,875</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 53,973,630</u>

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2010**

NOTE A – SIGNFICIANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County’s federal award programs. The schedule has been prepared on the cash basis of accounting. Timing differences between awarding agencies’ records and the County’s records may occur.

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 (sub-recipients). As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring sub-recipients 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 Federal Awards Expenditures Schedule (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, 2010, the gross amount of loans outstanding under this program was \$18,355.

Beginning loans receivables balance as of January 1, 2009	\$ 18,355
Loan principal repaid on loans issued prior to 2009	0
Loans written off	<u>0</u>
Ending loans receivable balances as of December 31, 2010	18,355
Cash balance on hand in the revolving loan fund as of December 31, 2010	<u>3,031</u>
Total value of revolving loan fund portion of the CDBG 14.228 program	<u><u>\$ 3,031</u></u>

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED DECEMBER 31, 2010**

NOTE E – 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.

NOTE F – CHILD CARE AND TANF EXPENDITURE ADJUSTMENTS

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Mahoning County federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010, ODJFS adjusted some of the County’s child care expenditures and TANF expenditures to align them with available funding sources. ODJFS’ adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Program Name</u>	<u>CFDA #</u>	<u>Pass-Through #</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>Adjusted 2009 Federal Expenditures Reported</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1103/ G-1011-11-5075	\$ 3,834,255	(\$1,962,871)	\$ 1,871,384
Temporary Assistance for Needy Families	93.558	G-89-20-1103/ G-1011-11-5075	\$13,656,567	\$ 794,888	\$14,451,455

The difference in expenditures in the July 2010 adjustment of \$1,167,983 was funded through the State’s general revenue fund (GRF), and, therefore, not considered federal expenditures.

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any significant deficiencies reported for major programs which were not considered to be material?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section .510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): Supplemental Nutrition Assistance Program Community Development Block Grants Edward Byrne Memorial Justice Assistance Grants WIA Formula Youth Grant Highway Planning & Construction Grants Temporary Assistance for Needy Families Child Support Enforcement Grant Foster Care Title IV-E Substance Abuse Prevention & Treatment Grants	CFDA # 10.561 CFDA # 14.228 CFDA # 16.738\16.803\16.804 CFDA # 17.259 CFDA # 20.205 CFDA # 93.558 CFDA # 93.563 CFDA # 93.658 CFDA # 93.959
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$1,619,209 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	No

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2010

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

4. SUMMARY OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Correct; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid. <i>Explain.</i>
2009-001	A determination on whether or not a support order was needed was absent in 6 of the 40 child support applications/cases sampled for testing.	No	Partially corrected. Improvement was made reducing this to a Management Letter comment.

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2010**



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

**Carol L. McFall, 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, 2010
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MICHAEL V. SCIORTINO
Mahoning County Auditor

June 30, 2011

To the Citizens of Mahoning County

Mahoning County Commissioners
Honorable John McNally, President
Honorable Carol Rimedio-Righetti
Honorable Anthony Traficanti

Mahoning County Treasurer
Honorable Dan Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual unaudited report with the Auditor of State within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Mahoning County for 2010. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive frame-work of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The accounting firm of Rea and Associates, Inc. rendered an opinion on the County's financial statements as of December 31, 2010, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

Profile of Government

Mahoning County was established on March 1, 1846. It is 417 square miles and is located in the northeast part of the State of Ohio. It is comprised of four cities, six villages and fourteen townships, with the City of Youngstown being the largest. Mahoning County's population is 238,823 making it the 9th most populous of Ohio's 88 counties.

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

Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder and Coroner. The Probate Judge, Domestic Relations Judge, Juvenile Judge, Common Pleas Judges and County (area) Judges are also elected on a countywide basis. The County also hires a County Administrator who directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator serves as primary liaison between the Board of County Commissioners, other elected officials, designated boards, and other units of government. The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates two enterprise funds that include a water system and wastewater system.

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

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

Economic Conditions and Employment

Some of the largest private sector employers in the County include: Humility of Mary Health Services which is comprised of St. Elizabeth Health Center in Youngstown, St. Elizabeth Boardman Health Center, Assumption Village, Humility House, and Hospice of the Valley, Youngstown State University, Mahoning County, and Youngstown City Schools. Seven out of the ten largest employers are government agencies.

The unemployment rate at the end of 2010 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 10.4 percent compared to the State and national averages, which were 9.5 percent and 9.4 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. Increased 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.

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 1,049 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

On September 14, 2004, the Mahoning County Commissioners adopted a resolution approving the user charges for the Mahoning County Metropolitan Sewer District. These user fees are an integral part of the long-term planning for the County with regard to the maintenance and replacement of the wastewater systems. Because Mahoning County receives federal grants and has secured financing through the issuance of bonds, there are various federal regulation codes and bond indenture agreements that obligates the County to set aside funding for the overall maintenance and replacement of all these systems. The User Charge System approved by the Commissioners is designed to not only cover the immediate costs of operating the wastewater systems, but to also provide adequate revenues for the maintenance and replacement of these systems in the future.

Relevant Financial Policies

The County Treasurer and the Investment Advisory Committee adopted an investment policy on August 2, 2001. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Sections 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

Significant Events For 2010

- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2008, 2009, and 2010. 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, Board of Elections, Recycling, and other administrative offices. The total cost of the project is estimated at approximately \$10.5 million. An improvement bond in the amount of \$5.0 million was issued on December 28, 2006. As part of the 2010 bond issuance, the County issued a bond in the amount of \$2.9 million to replace the chiller systems in the facility. Mahoning County also received a reimbursable grant with American Recovery and Reinvestment Act monies in the amount of \$2.6 million to replace the heating systems in the Oakhill facility.
- 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 ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place a ½ percent sales tax on the November, 2009 ballot as a 5-year tax effective October 1, 2010. The voters did not pass the tax with a 57 percent vote. The Commissioners then passed a resolution to place a temporary ½ percent sales tax on the May 2010 ballot. The sales tax passed with a 68 percent vote. The Commissioners also passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The voters passed this continuous sales tax with a 67 percent vote. The sales tax generates approximately \$28 million a year.
- The Mahoning County Board of Developmental Disabilities placed a 3.0 mill renewal levy on the November 2010 ballot. The voters passed the levy with a 69 percent vote. The Mahoning County Mental Health Board placed a 0.5 mill renewal levy on the November 2010 ballot. The voters passed this levy with a 70 percent vote. Children's Services Board placed a .85 mill renewal levy on the ballot at the same time and this levy passed with a 68.4 percent vote. An additional levy was placed

on the November 2010 ballot in the amount of a 1.8 mill levy on behalf of The Public Library of Youngstown and Mahoning County (also known as the Reubin McMillan Free Library Association). This levy passed with a vote of 55 percent.

Major Initiatives

- The Mahoning County Engineers office initiated and completed the 2009 and 2010 Infrastructure projects which are annual resurfacing programs. Infrastructure 2009 funding came from a \$1.2 million Ohio Public Works Commission grant. The Engineers office resurfaced 10 miles of County roadway with a 2 inch asphalt overlay. The project also included the installation of three 10 feet culverts on Gault Road. A local match came from the Green Team and MVGT funds. The 2010 infrastructure resulted from an \$820,000 grant with the Ohio Public Works Commission and a local match of \$425,000. This project involved the paving of various roads including Garfield Road from State Route 164 to State Route 7, two Bandy Road bridges, and Kirk Road from the bridge to Turner Road. The majority of the work was completed in 2010 with some smaller projects carrying into 2011.
- For 2011, the Engineers Department will engage in three large projects. Two projects will continue work to widen Western Reserve Road. Project #3 will cost approximately \$3.6 million and will be funded through the Ohio Department of Transportation (ODOT) in the amount of \$2.9 million and a local match of \$425,000. Western Reserve Project #4 will cost approximately \$4.0 million and will be funded by ODOT in the amount of \$3.2 million with a local match of \$800,000. Also, seven miles of Mahoning Avenue will be resurfaced with an ARRA grant in the amount of \$1.0 million and a local match of \$120,000.
- The Sanitary Engineering Department is currently proceeding with the planning and design of several major sanitary sewer projects starting in 2009 and continuing into 2010. Projects currently in the design and planning stages are:
 - Riblet Road, Austintown Township, Mahoning County Sewer Improvement No. 469, the extension of sanitary sewer lines and lateral connections to an area presently serviced by on-site systems. The project is being funded with a grant from the Community Development Block Grant (CDBG) program, the Ohio Public Works Commission (OPWC) and local funds. Total estimated project cost is \$1,200,000. Construction began in late summer of 2010 and will be completed in spring of 2011.
 - South Struthers Interceptor Sewer, Mahoning County Sewer Improvement No. 467, the interceptor sewer is intended to provide an alternate route for the transporting of wastewater from an existing system to eliminate high volume flows at a pumping station. The project is funded by a grant through the US Army, Corp of Engineers and local funds. Phase 1 of the project is estimated at \$1.7 million. Construction began in late summer of 2010 and will be completed in spring of 2011.
 - East Alliance Sanitary Sewer, Mahoning County Sewer Improvement No. 470, the sewer will provide sanitary sewer service to an area on Smith Township more commonly known as East Alliance. The area is currently served by malfunctioning on-site systems. The project is being funded by the Ohio Public Works Commission (OPWC), Community Development Block Grant (CDBG) program and local funds. The estimated project cost for Phase 1 is \$1,627,125. Construction began in late summer of 2010 and will be completed in summer of 2011.
 - Lockwood Boulevard rehabilitation, Mahoning County Sewer Improvement No. 476, the rehabilitation and construction of a force main to relieve a flow issue at a pumping station. Local funds with an estimated cost of \$455,000. Construction took place in late summer of 2010 and will be completed in 2011.

- South Bailey Road sewer extension, Mahoning County Sewer improvement No. 473 A, the extension of a sewer line to complete a segment of sewer allowing for development and expansion of the system. Local funds were used with a project cost of \$187,000. Construction was completed in October of 2010.
 - Meander Grit System, Mahoning County Sewer improvement No. 472, the replacement and upgrade of the existing grit system at the Meander Treatment Plant, will improve performance and contribute to the efficient handling of grit byproducts from the treatment process. The project cost is \$1.2 million with funds provided by the Ohio Public Works Commission (OPWC). Construction was completed in August of 2010.
 - Petersburg Water, Mahoning County Sewer Improvement No. 475, extension of water service to an area presently serviced by individual wells, cisterns. Wells have a history of contamination causing health concerns. Multiple sources of funding for the project and are Ohio Public Works Commission (OPWC), Community Development Block Grant (CDBG), ARRA and local. Total project cost is \$1.4 million.
 - Construction of the Rosemont Road Facility began in 2010. This facility will provide for servicing sewer and water customers in the Jackson/Milton area. The Mahoning County Engineering Department currently operates and maintains the sewer and water systems serving approximately 1,500 customers in this area. The sanitary sewer system includes a wastewater treatment plant, pumping stations and sewer manholes. The water system includes two elevated water storage towers, approximately 50 miles of water lines and hydrants. The storage building budget is \$450,000. The building will allow for the storage and management of equipment and materials used to operate the system and allow for more efficient day to day maintenance by bringing essential materials closer to the customers.
 - The Poland Interceptor Sewer Project #2 began in 2010 with the majority of the construction to take place in 2011. The sanitary sewer project will extend service from Struthers Road and State Route 224, west along State Route 224 to Luteran Lane, Poland Center Road and James Street. The sewer will allow for the elimination of on-site systems and redirect flow from a pumping station experiencing large flows. The estimated cost for the second phase of this project is \$2.0 million.
 - The East Alliance Sewer Project #2 was also started in 2010 with the completion to occur in 2011. This project will continue the construction of sanitary sewer in Smith Township to eliminate onsite systems and is a requirement agreed to in the Consent Order signed in October of 2008. Mahoning County agreed, in lieu of a penalty, to pursue the construction of a sewer project in the East Alliance area to service approximately 120 homes. The area is in the southwest portion of Smith Township. The estimated cost is \$1.0 million and is being funded with a grant from OPWC and a local funds match.
- As part of the 2008 various purpose bonds issue, the County designated \$3 million for the purchase and implementation of a state of the art ERP system. The software was purchased from Tyler Technologies and is referred to as Munis. The financial portion of the project went “live” on September 1, 2009. The payroll and human resources portion of the project went live on April 1, 2010. The new system has brought a lot of job related efficiencies and reporting accuracies to the County.
 - The Juvenile Justice Center has completed two construction projects during 2010. An addition to the building has created additional office space and an additional courtroom. The cost of the project was \$470,935. The gymnasium floor of the justice center has also been replaced with additional improvements which will help provide a recreational outlet for the Juveniles in the court’s care and will eliminate some safety and security issues. The cost of the gymnasium floor \$73,300.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Mahoning County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfied both generally accepted accounting principles and applicable legal requirements.

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

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 Section 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.

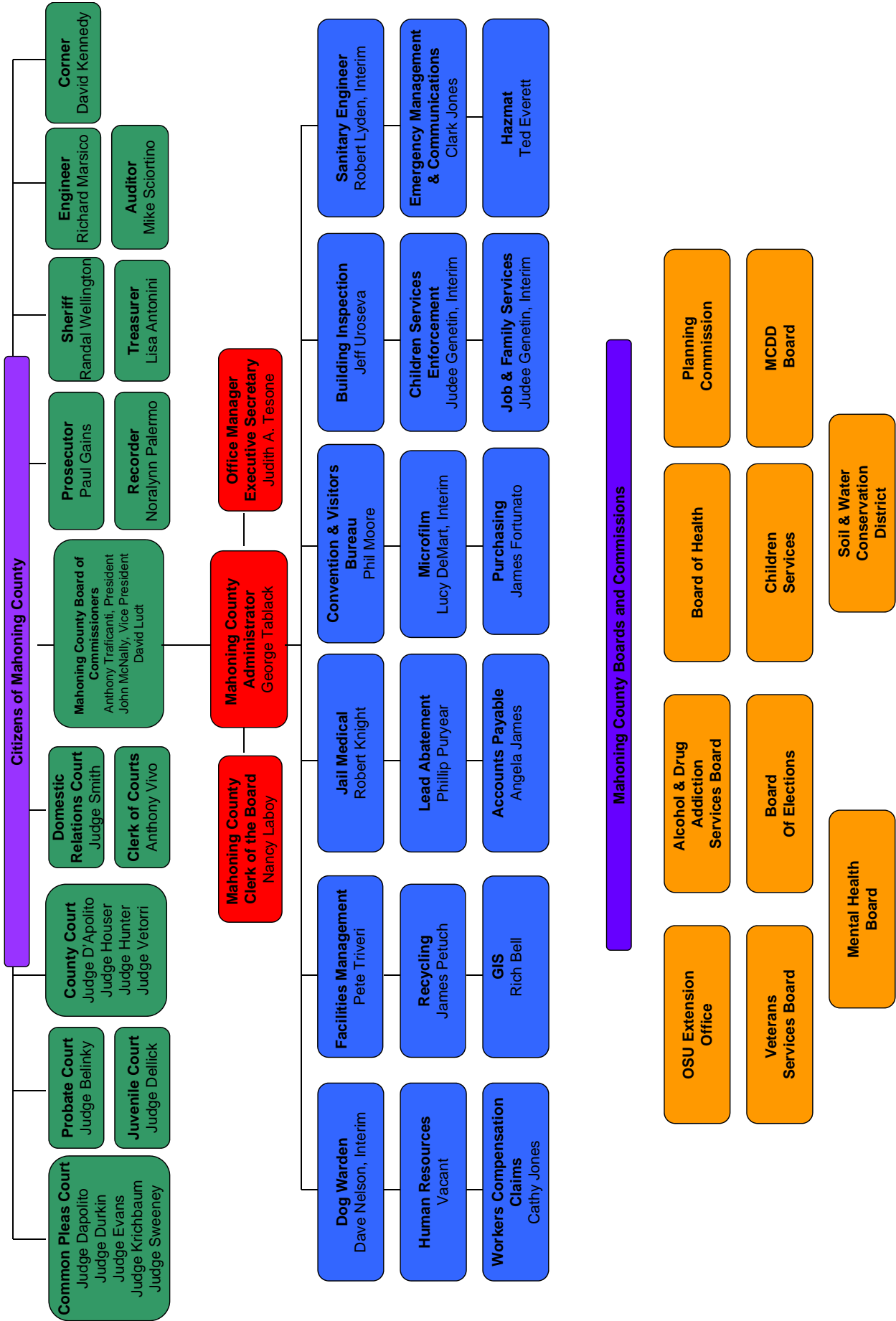
I would also like to express my appreciation to each Mahoning County elected official and agency that provided information and assistance in the preparation of this report.

Sincerely,



Michael V. Sciortino
Mahoning County Auditor

MAHONING COUNTY 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, 2009

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.



President

Executive Director

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Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

June 30, 2011

Mahoning County Board of Commissioners
120 Market Street
Youngstown, Ohio 44503

INDEPENDENT AUDITOR'S REPORT

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 the County of Mahoning, Ohio (the County), as of and for the year ended December 31, 2010, 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. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for MASCO, Inc., is based 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 statement 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 other auditors, provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparisons for the General, Department of Human Services, Children Services Board, Developmental Disabilities Board 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 June 30, 2011, 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide and opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 3 through 12 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Rea & Associates, Inc.

Mahoning County, Ohio
Management's Discussion and Analysis
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Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 are as follows:

- Mahoning County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. This has resulted in reduced property tax collections as well as a higher unemployment rate for the County. The County received federal economic stimulus package in order to keep the County moving in a positive direction.
- In 2009, the County lost a major source of revenue that will affect future revenues. Various housing of prisoners contracts were not renewed and approximately \$6 million was lost due to federal prisoners now being housed in Cuyahoga County. In 2010, the loss of this revenue source continues to put a financial strain on the support of the County Jail and its operations. Cost reduction measures continued through layoffs, wage and benefit reductions, and other cutbacks.
- In order to proactively respond to the current economic situation, the County has taken several steps to reduce operating costs in the form of furlough days, layoffs, wage reductions and other cut-backs. Individual departments had input in which cost-cutting measure best fit.
- Mahoning County received monies from the American Recovery and Reinvestment Act (ARRA) which allowed construction projects to take place which would have been difficult to undertake with the current state of the County's finances.
- Mahoning County has shown an increase in sales tax collections. Receipts for 2011 are showing an additional increase and, if this trend continues, these revenues could help offset some of the other revenue reductions in the general fund.
- For 2011, the Engineers Department will engage in three large projects. Two projects will continue work to widen Western Reserve Road. Project #3 will cost approximately \$3.6 million and will be funded through the Ohio Department of Transportation (ODOT) in the amount of \$2.9 million and a local match of \$425,000. Western Reserve Project #4 will cost approximately \$4 million and will be funded by ODOT in the amount of \$3.2 million with a local match of \$800,000. Also, seven miles of Mahoning Avenue will be resurfaced with an ARRA grant in the amount of \$1 million and a local match of \$120,000. Construction of the Rosemont Road Facility began in 2010. This facility will provide for servicing sewer and water customers in the Jackson/Milton area. The Mahoning County Engineering Department currently operates and maintains the sewer and water systems serving approximately 1,500 customers in this area. The sanitary sewer system includes a wastewater treatment plant, pumping stations and sewer manholes. The water system includes two elevated water storage towers, approximately 50 miles of water lines and hydrants. The storage building budget is \$450,000. The building will allow for the storage and management of equipment and materials used to operate the system and allow for more efficient day to day maintenance by bringing essential materials closer to the customers.

Mahoning County, Ohio
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- The Poland Interceptor Sewer Project #2 began in 2010 with the majority of the construction to take place in 2011. The sanitary sewer project will extend service from Struthers Road and SR 224, west along SR 224 to Lutheran Lane, Poland Center Road and James Street. The sewer will allow for the elimination of on-site systems and redirect flow from a pumping station experiencing large flows. The estimated cost for the second phase of this project is \$2 million.

- The East Alliance Sewer Project #2 was also started in 2010 with the completion to occur in 2011. This project will continue the construction of sanitary sewer in Smith Township to eliminate onsite systems and is a requirement agreed to in the Consent Order signed in October of 2008. Mahoning County agreed, in lieu of a penalty, to pursue the construction of a sewer project in the East Alliance area to service approximately 120 homes. The area is in the southwest portion of Smith Township. The estimated cost is \$1 million and is being funded with a grant from Ohio Public Works Commission and a local funds match.

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 2010?" 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.

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.

Mahoning County, Ohio
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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.

Reporting the County's Most Significant Funds

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, the Department of Human Services, the Children Services Board, the Developmental Disabilities Board, and the Grants special revenue funds, the Debt Service fund and the Buildings and Equipment capital projects fund.

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

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

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

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

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle

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maintenance, workers' compensation, self insurance programs for employee medical benefits and the telephone/data communications board.

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

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

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

The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current and Other Assets	\$155,298,363	\$144,420,839	\$36,142,214	\$32,057,260	\$191,440,577	\$176,478,099
Capital Assets, Net	145,231,096	143,592,423	82,693,393	81,985,734	227,924,489	225,578,157
<i>Total Assets</i>	<u>300,529,459</u>	<u>288,013,262</u>	<u>118,835,607</u>	<u>114,042,994</u>	<u>419,365,066</u>	<u>402,056,256</u>
Liabilities						
Current Liabilities	53,320,221	56,101,793	1,518,991	6,562,522	54,839,212	62,664,315
Long-term Liabilities						
Due within one Year	6,917,860	6,783,776	2,548,129	2,963,363	9,465,989	9,747,139
Due in More than one Year	47,089,453	35,748,734	33,861,020	25,527,315	80,950,473	61,276,049
<i>Total Liabilities</i>	<u>107,327,534</u>	<u>98,634,303</u>	<u>37,928,140</u>	<u>35,053,200</u>	<u>145,255,674</u>	<u>133,687,503</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	102,423,883	105,837,357	48,144,464	50,293,677	150,568,347	156,131,034
Restricted for:						
Capital Projects	21,194,406	16,287,858	0	0	21,194,406	16,287,858
Debt Service	0	0	15,250,948	7,162,067	15,250,948	7,162,067
Public Safety	2,667,985	1,971,754	0	0	2,667,985	1,971,754
Public Works	6,125,209	5,035,422	0	0	6,125,209	5,035,422
Health Services	29,184,576	22,272,037	0	0	29,184,576	22,272,037
Human Services	8,828,195	6,264,431	0	0	8,828,195	6,264,431
General Government	19,608,309	24,309,448	0	0	19,608,309	24,309,448
Unrestricted	3,169,362	7,400,652	17,512,055	21,534,050	20,681,417	28,934,702
<i>Total Net Assets</i>	<u>\$193,201,925</u>	<u>\$189,378,959</u>	<u>\$80,907,467</u>	<u>\$78,989,794</u>	<u>\$274,109,392</u>	<u>\$268,368,753</u>

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As one can see from the increase in overall net assets, the County was able to provide the services that the County residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2010 and 2009.

(Table 2)
Changes in Net Assets

	Governmental Activities 2010	Governmental Activities 2009	Business Type 2010	Business Type 2009	Total 2010	Total 2009
Program Revenues						
Charges for Services and Sales	\$23,060,573	\$20,970,644	\$21,178,300	\$23,844,214	\$44,238,873	\$44,814,858
Operating Grants and Contributions	87,111,613	101,408,097	0	0	87,111,613	101,408,097
Capital Grants and Contributions	3,056,458	2,221,132	1,997,482	748,452	5,053,940	2,969,584
<i>Total Program Revenues</i>	<u>113,228,644</u>	<u>124,599,873</u>	<u>23,175,782</u>	<u>24,592,666</u>	<u>136,404,426</u>	<u>149,192,539</u>
General Revenues						
Property Taxes	29,785,879	29,651,076	0	0	29,785,879	29,651,076
Sales Taxes	27,168,574	25,825,362	0	0	27,168,574	25,825,362
Grants and Entitlements	9,601,640	10,840,691	0	0	9,601,640	10,840,691
Conveyance Taxes	1,305,659	1,282,347	0	0	1,305,659	1,282,347
Interest	905,562	2,190,058	507,037	555,796	1,412,599	2,745,854
Gain on Sale of Capital Assets	3,078	0	0	0	3,078	0
Miscellaneous	4,385,541	3,135,187	25,087	447,702	4,410,628	3,582,889
<i>Total General Revenues</i>	<u>73,155,933</u>	<u>72,924,721</u>	<u>532,124</u>	<u>1,003,498</u>	<u>73,688,057</u>	<u>73,928,219</u>
<i>Total Revenues</i>	<u>186,384,577</u>	<u>197,524,594</u>	<u>23,707,906</u>	<u>25,596,164</u>	<u>210,092,483</u>	<u>223,120,758</u>
Program Expenses						
General Government:						
Legislative and Executive	25,322,205	25,975,485	0	0	25,322,205	25,975,485
Judicial	20,051,505	20,816,554	0	0	20,051,505	20,816,554
Public Safety	23,179,616	24,421,449	0	0	23,179,616	24,421,449
Public Works	13,462,169	15,292,168	0	0	13,462,169	15,292,168
Health	53,158,099	48,815,843	0	0	53,158,099	48,815,843
Human Services	45,491,138	56,211,415	0	0	45,491,138	56,211,415
Interest and Fiscal Charges	1,896,879	2,154,822	0	0	1,896,879	2,154,822
Water	0	0	1,959,933	1,865,509	1,959,933	1,865,509
Sewer	0	0	19,830,300	22,197,325	19,830,300	22,197,325
<i>Total Program Expenses</i>	<u>182,561,611</u>	<u>193,687,736</u>	<u>21,790,233</u>	<u>24,062,834</u>	<u>204,351,844</u>	<u>217,750,570</u>
Transfers	0	(95,438)	0	95,438	0	0
<i>Change in Net Assets</i>	<u>3,822,966</u>	<u>3,741,420</u>	<u>1,917,673</u>	<u>1,628,768</u>	<u>5,740,639</u>	<u>5,370,188</u>
<i>Net Assets Beginning of Year</i>	<u>189,378,959</u>	<u>185,637,539</u>	<u>78,989,794</u>	<u>77,361,026</u>	<u>268,368,753</u>	<u>262,998,565</u>
<i>Net Assets End of Year</i>	<u>\$193,201,925</u>	<u>\$189,378,959</u>	<u>\$80,907,467</u>	<u>\$78,989,794</u>	<u>\$274,109,392</u>	<u>\$268,368,753</u>

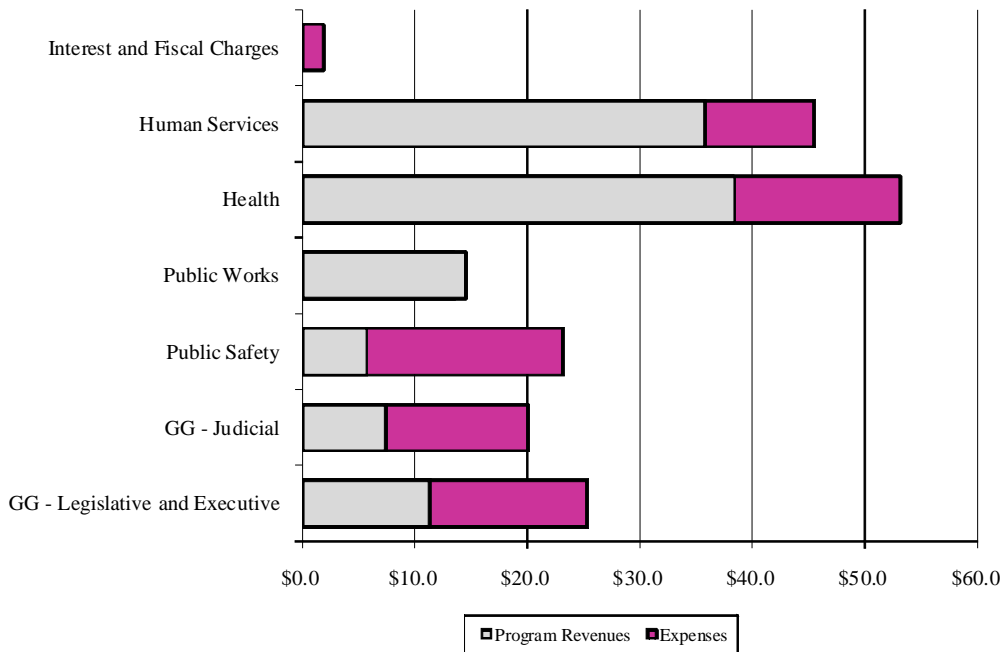
The increase in capital grants and contributions program revenues can be contributed in part to the County increasing the number of capital projects under construction in the County. These increased expenses are offset with reimbursements from the Federal government.

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The County realized an increase in property and sales tax revenues offset by a decrease in interest revenue due to the overall economy.

Overall, expenses decreased due to a slight decrease in wages. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Expenses and Program Revenues - Governmental Activities (millions)



Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$78,993,044. \$922,795 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase in fund balance due to the cost reduction measures that were implemented allowing the County to save \$6.2 million in expenditures.

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The department of human services fund's balance increased slightly due to an operating transfer in from the general fund for the County's mandated local share.

The decrease in fund balance in the children services board was due to expenditures outpacing the increase in revenues.

The developmental disabilities board fund balance increased due to increases to grant monies from the County actively seeking out additional sources of income. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The grants fund balance increased due to a transfer of local match revenues from other governmental funds.

The debt service fund balance decreased due to the County making additional principal and interest payments on debt during the year.

The buildings and equipment fund balance increased due to the County receiving bond proceeds during the year to continue construction projects.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Sewer fund increased due to various cost savings measures that were implemented. Water fund decreased due to increased contractual commitments related to construction of various projects.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2010, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were greater than certification primarily due to receiving more permissive sales tax and charges for services than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Debt Administration

Capital Assets

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2010. The County purchased a HAZMAT vehicle during the year. These increases were offset by an additional year of depreciation being taken.

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Table 3 shows 2010 values compared to 2009.

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$1,058,992	\$1,058,992	\$338,013	\$292,412	\$1,397,005	\$1,351,404
Construction in Progress	8,829,374	6,959,473	2,904,036	1,041,374	11,733,410	8,000,847
Buildings, Structures and Improvements	48,905,310	50,964,857	7,078,996	7,457,505	55,984,306	58,422,362
Vehicles	3,233,605	1,918,023	623,787	767,698	3,857,392	2,685,721
Furniture, Fixtures and Equipment	5,142,326	3,068,348	317,443	384,253	5,459,769	3,452,601
Utility Plant in Service	0	0	21,223,965	21,936,338	21,223,965	21,936,338
Infrastructure	78,061,489	79,622,730	50,207,153	50,106,154	128,268,642	129,728,884
Total Capital Assets	\$145,231,096	\$143,592,423	\$82,693,393	\$81,985,734	\$227,924,489	\$225,578,157

Additional information relative to capital assets is identified in Note 12 of the basic financial statements.

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	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$42,770,923	\$31,227,930	\$1,387,892	\$1,290,000	\$44,158,815	\$32,517,930
Special Assessment Bonds	0	0	79,737	89,231	79,737	89,231
Notes	314,110	353,987	0	4,603,433	314,110	4,957,420
Loans	299,313	354,117	0	0	299,313	354,117
OPWC Loans	388,049	436,555	3,838,390	3,237,628	4,226,439	3,674,183
OWDA Loans	0	0	5,313,199	7,038,185	5,313,199	7,038,185
Revenue Bonds	0	0	24,870,527	15,978,200	24,870,527	15,978,200
Claims Payable	1,448,280	1,516,049	0	0	1,448,280	1,516,049
Judgment Payable	0	229,530	0	0	0	229,530
Compensated Absences	8,786,638	8,414,342	919,404	857,434	9,706,042	9,271,776
Total	\$54,007,313	\$42,532,510	\$36,409,149	\$33,094,111	\$90,416,462	\$75,626,621

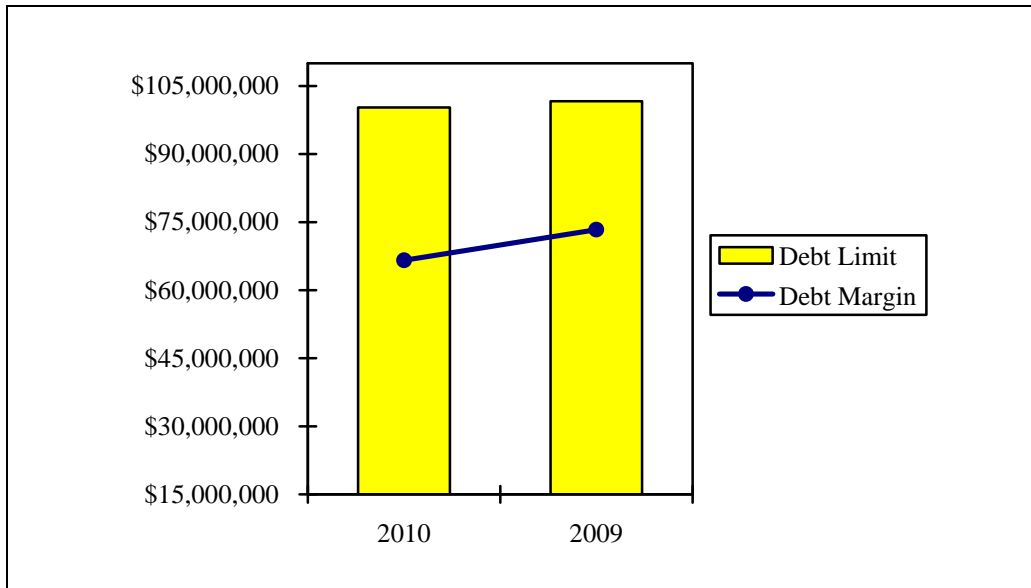
During 2010, the County issued \$14,176,000 in general obligation bonds for the Oakhill chiller, courthouse exterior, information technology, and a HAZMAT vehicle. The County issued \$14,795,000 in sewer revenue bonds for the Poland Interceptor, Rosemont Road, Industrial Road, South Struthers, Riblet Road, Lockwood Boulevard, Wickliffe Area, Summit Drive Canfield, South Bailey Road and the East Alliance sewer projects. These increases were offset by the County's continued payments on outstanding debt.

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The County's rating on all of its outstanding general obligation bonds is Moody's Baa1. The County's overall legal debt margin decreased to \$66,571,463. This is the additional amount of debt the County could issue. The debt margin decreased \$6,768,136 from 2009 to 2010 due to decreased property valuations and the County issuing additional debt.

Graph 2
 Legal Debt Margin

	2010	2009
Overall Debt Limit	\$100,278,092	\$101,655,981
Overall Debt Margin	66,571,463	73,339,599



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 20 to the basic financial statements.

Current Issues

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

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

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Unaudited

Contacting the County's Financial Management

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

Mahoning County, Ohio
Statement of Net Assets
December 31, 2010 - Primary Government
June 30, 2010 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$81,034,599	\$14,779,508	\$95,814,107	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	483,945	0	483,945	0
With Fiscal Agents	5,616,218	0	5,616,218	269,520
Investments in Segregated Accounts	0	0	0	184,894
Materials and Supplies Inventory	0	0	0	8,750
Accrued Interest Receivable	267,242	0	267,242	0
Accounts Receivable	1,180,986	1,393,970	2,574,956	25,935
Contracts Receivable	0	319,707	319,707	0
Internal Balances	107,295	(107,295)	0	0
Intergovernmental Receivable	22,238,092	2,978,208	25,216,300	0
Permissive Sales Taxes Receivable	7,629,732	0	7,629,732	0
Property Taxes Receivable	34,948,708	0	34,948,708	0
Special Assessments Receivable	409,752	635,476	1,045,228	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	118,144	118,144	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	15,132,840	15,132,840	0
Deferred Charges	1,381,794	891,656	2,273,450	0
Nondepreciable Capital Assets	9,888,366	3,242,049	13,130,415	0
Depreciable Capital Assets, Net	135,342,730	79,451,344	214,794,074	27,510
<i>Total Assets</i>	<u>300,529,459</u>	<u>118,835,607</u>	<u>419,365,066</u>	<u>516,609</u>
Liabilities				
Accounts Payable	3,882,570	357,464	4,240,034	0
Accrued Wages	2,295,477	215,212	2,510,689	34,077
Intergovernmental Payable	3,216,099	408,930	3,625,029	0
Matured Compensated Absences Payable	216,418	0	216,418	0
Accrued Interest Payable	193,374	217,678	411,052	0
Claims Payable	1,258,094	0	1,258,094	0
Deferred Revenue	29,924,943	319,707	30,244,650	0
Notes Payable	12,333,246	0	12,333,246	0
Long-Term Liabilities:				
Due Within One Year	6,917,860	2,548,129	9,465,989	0
Due In More Than One Year	47,089,453	33,861,020	80,950,473	0
<i>Total Liabilities</i>	<u>107,327,534</u>	<u>37,928,140</u>	<u>145,255,674</u>	<u>34,077</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	102,423,883	48,144,464	150,568,347	27,510
Restricted for:				
Capital Projects	21,194,406	0	21,194,406	0
Debt Service	0	15,250,948	15,250,948	0
Public Safety	2,667,985	0	2,667,985	0
Public Works	6,125,209	0	6,125,209	0
Health Services	29,184,576	0	29,184,576	0
Human Services	8,828,195	0	8,828,195	0
General Government	19,608,309	0	19,608,309	0
Unrestricted	3,169,362	17,512,055	20,681,417	455,022
<i>Total Net Assets</i>	<u>\$193,201,925</u>	<u>\$80,907,467</u>	<u>\$274,109,392</u>	<u>\$482,532</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2010 - Primary Government
For the Fiscal Year Ended June 30, 2010 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,322,205	\$5,868,142	\$5,470,076	\$0
Judicial	20,051,505	5,618,604	1,818,296	0
Public Safety	23,179,616	4,709,310	1,050,248	0
Public Works	13,462,169	144,868	11,334,456	3,056,458
Health	53,158,099	4,977,960	33,430,291	0
Human Services	45,491,138	1,741,689	34,008,246	0
Interest and Fiscal Charges	1,896,879	0	0	0
<i>Total Governmental Activities</i>	<u>182,561,611</u>	<u>23,060,573</u>	<u>87,111,613</u>	<u>3,056,458</u>
Business-Type Activities:				
Water	1,959,933	542,440	0	484,934
Sewer	19,830,300	20,635,860	0	1,512,548
<i>Total Business-Type Activities</i>	<u>21,790,233</u>	<u>21,178,300</u>	<u>0</u>	<u>1,997,482</u>
<i>Total - Primary Government</i>	<u><u>\$204,351,844</u></u>	<u><u>\$44,238,873</u></u>	<u><u>\$87,111,613</u></u>	<u><u>\$5,053,940</u></u>
Component Unit				
Mahoning Adult Services Company, Inc.	\$541,639	\$559,927	\$12,562	\$0

General Revenues

Property Taxes Levied for:
General Purposes
Children Services Board
Board of Developmental Disabilities
Board of Mental Health
Sales Tax Levied for
General Purposes
Grants and Entitlements not Restricted to Specific Programs
Conveyance Taxes
Interest
Other

Total General Revenues

Gain on Sale of Fixed Assets

Total General Revenues and Gain on Sale of Fixed Assets

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 4)

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
(\$13,983,987)	\$0	(\$13,983,987)	\$0
(12,614,605)	0	(12,614,605)	0
(17,420,058)	0	(17,420,058)	0
1,073,613	0	1,073,613	0
(14,749,848)	0	(14,749,848)	0
(9,741,203)	0	(9,741,203)	0
(1,896,879)	0	(1,896,879)	0
(69,332,967)	0	(69,332,967)	0
0	(932,559)	(932,559)	0
0	2,318,108	2,318,108	0
0	1,385,549	1,385,549	0
(69,332,967)	1,385,549	(67,947,418)	0
0	0	0	30,850
7,546,732	0	7,546,732	0
4,911,419	0	4,911,419	0
13,859,914	0	13,859,914	0
3,467,814	0	3,467,814	0
27,168,574	0	27,168,574	0
9,601,640	0	9,601,640	0
1,305,659	0	1,305,659	0
905,562	507,037	1,412,599	0
4,385,541	25,087	4,410,628	0
73,152,855	532,124	73,684,979	0
3,078	0	3,078	0
73,155,933	532,124	73,688,057	0
3,822,966	1,917,673	5,740,639	30,850
189,378,959	78,989,794	268,368,753	451,682
<u>\$193,201,925</u>	<u>\$80,907,467</u>	<u>\$274,109,392</u>	<u>\$482,532</u>

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2010

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Grants	Debt Service
Assets						
Equity in Pooled Cash and Cash Equivalents	\$8,404,361	\$50,684	\$8,441,374	\$12,615,611	\$1,125,345	\$0
Cash and Cash Equivalents:						
In Segregated Accounts	402,678	1,184	60,285	15,682	0	0
With Fiscal Agents	3,031	0	0	5,613,187	0	0
Accrued Interest Receivable	267,242	0	0	0	0	0
Accounts Receivable	389,752	0	0	24,182	0	0
Interfund Receivable	64,117	0	0	0	0	0
Intergovernmental Receivable	3,558,481	18,076	1,458,255	2,015,492	9,452,465	7,314
Permissive Sales Taxes Receivable	7,629,732	0	0	0	0	0
Property Taxes Receivable	9,244,935	0	5,649,036	15,936,995	0	0
Special Assessments Receivable	0	0	0	0	0	43,091
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	644,200	0	0	0	0	0
Total Assets	\$30,608,529	\$69,944	\$15,608,950	\$36,221,149	\$10,577,810	\$50,405
Liabilities						
Accounts Payable	\$1,052,346	\$257,311	\$86,736	\$122,211	\$1,696,404	\$0
Accrued Wages	952,893	300,026	188,644	367,618	65,977	0
Intergovernmental Payable	614,127	236,419	129,489	227,639	43,795	0
Matured Compensated Absences Payable	128,898	60,538	1,017	0	0	0
Interfund Payable	517,805	72,104	99,036	415,865	12,350	64,117
Deferred Revenue	14,756,639	0	6,666,338	17,148,668	4,532,024	43,091
Accrued Interest Payable	0	0	0	0	0	25,897
Notes Payable	0	0	0	0	0	7,525,088
Total Liabilities	18,022,708	926,398	7,171,260	18,282,001	6,350,550	7,658,193
Fund Balances						
Restricted	1,538,536	0	8,437,690	17,939,148	4,227,260	0
Committed	470,209	0	0	0	0	0
Assigned	1,184,077	0	0	0	0	0
Unassigned (Deficit)	9,392,999	(856,454)	0	0	0	(7,607,788)
Total Fund Balances (Deficit)	12,585,821	(856,454)	8,437,690	17,939,148	4,227,260	(7,607,788)
Total Liabilities and Fund Balances	\$30,608,529	\$69,944	\$15,608,950	\$36,221,149	\$10,577,810	\$50,405

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, 2010*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$18,952,903	\$25,174,426	\$74,764,704
0	4,116	483,945
0	0	5,616,218
0	0	267,242
0	767,052	1,180,986
0	0	64,117
0	5,728,009	22,238,092
0	0	7,629,732
0	4,117,742	34,948,708
0	366,661	409,752
0	0	644,200
<u>\$18,952,903</u>	<u>\$36,158,006</u>	<u>\$148,247,696</u>
\$79,474	\$559,884	\$3,854,366
0	420,319	2,295,477
0	401,597	1,653,066
0	25,965	216,418
0	229,488	1,410,765
0	8,355,025	51,501,785
1,615	0	27,512
770,175	0	8,295,263
<u>851,264</u>	<u>9,992,278</u>	<u>69,254,652</u>
18,101,639	26,171,690	76,415,963
0	0	470,209
0	0	1,184,077
0	(5,962)	922,795
<u>18,101,639</u>	<u>26,165,728</u>	<u>78,993,044</u>
<u>\$18,952,903</u>	<u>\$36,158,006</u>	<u>\$148,247,696</u>

Total Governmental Fund Balances \$78,993,044

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 145,231,096

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Intergovernmental	\$12,999,056
Special Assessments	409,752
Permissive Sales Tax	2,465,758
Property Taxes	<u>5,702,276</u>

Total 21,576,842

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	(1,136,758)
Deferred Charges	(36,317)
Claims Payable	1,448,280
Internal Balances	<u>(91,814)</u>

Total 183,391

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. 1,381,794

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (156,929)

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

General Obligation Bonds	(42,770,923)
Long-term Note Payable	(314,110)
Long Term Loan Payable	(299,313)
OPWC Loan Payable	(388,049)
Claims Payable	(1,448,280)
Compensated Absences	<u>(8,786,638)</u>

Total (54,007,313)

Net Assets of Governmental Activities \$193,201,925

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Grants	Debt Service
Revenues						
Property Taxes	\$7,262,802	\$0	\$4,802,149	\$13,550,262	\$0	\$0
Permissive Sales Tax	27,477,880	0	0	0	0	0
Intergovernmental	9,207,143	20,296,001	9,677,594	15,684,132	26,199,862	0
Conveyance Taxes	1,305,659	0	0	0	0	0
Interest	538,389	0	0	0	0	0
Fees, Licenses and Permits	4,248,048	0	455	0	0	0
Fines and Forfeitures	1,880,987	0	0	0	0	0
Rentals and Royalties	1,105,290	0	0	4,489	0	0
Charges for Services	1,672,535	876,815	0	1,412,880	0	0
Contributions and Donations	0	0	1,625	2,940	0	0
Special Assessments	0	0	0	0	0	2,420
Other	1,191,419	466,920	25,684	346,363	274,063	7,596
<i>Total Revenues</i>	<u>55,890,152</u>	<u>21,639,736</u>	<u>14,507,507</u>	<u>31,001,066</u>	<u>26,473,925</u>	<u>10,016</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	12,748,781	0	0	0	7,652,294	0
Judicial	14,470,576	0	0	0	2,530,077	0
Public Safety	19,785,388	0	0	0	657,424	0
Public Works	0	0	0	0	0	0
Health	0	0	0	24,723,446	17,433,369	0
Human Services	1,177,477	21,733,987	15,446,703	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	25,000	0	0	0	2,117,194
Interest and Fiscal Charges	95	2,063	0	61,545	0	1,196,728
Bond Issuance Costs	0	0	0	0	0	76,862
<i>Total Expenditures</i>	<u>48,182,317</u>	<u>21,761,050</u>	<u>15,446,703</u>	<u>24,784,991</u>	<u>28,273,164</u>	<u>3,390,784</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,707,835</u>	<u>(121,314)</u>	<u>(939,196)</u>	<u>6,216,075</u>	<u>(1,799,239)</u>	<u>(3,380,768)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	12,820	0	0	130	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0
Transfers In	170,000	1,017,218	0	0	2,782,575	2,459,137
Transfers Out	(4,092,652)	0	(37,132)	(937,138)	(514,444)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,909,832)</u>	<u>1,017,218</u>	<u>(37,132)</u>	<u>(937,008)</u>	<u>2,268,131</u>	<u>2,459,137</u>
<i>Net Change in Fund Balances</i>	<u>3,798,003</u>	<u>895,904</u>	<u>(976,328)</u>	<u>5,279,067</u>	<u>468,892</u>	<u>(921,631)</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year- Restated (See Note 4)</i>	<u>8,787,818</u>	<u>(1,752,358)</u>	<u>9,414,018</u>	<u>12,660,081</u>	<u>3,758,368</u>	<u>(6,686,157)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,585,821</u>	<u>(\$856,454)</u>	<u>\$8,437,690</u>	<u>\$17,939,148</u>	<u>\$4,227,260</u>	<u>(\$7,607,788)</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, 2010*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	\$21,221,377
			<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 outlays exceed depreciation in the current period.	
\$0	\$3,390,420	\$29,005,633	Capital Outlay	\$9,210,932
0	0	27,477,880	Depreciation	(7,550,537)
0	23,481,318	104,546,050	Total	1,660,395
0	0	1,305,659		
271,125	96,048	905,562		
0	10,398,471	14,646,974		
0	873,862	2,754,849		
0	101	1,109,880		
0	277,384	4,239,614	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.	(21,722)
0	0	4,565		
0	288,849	291,269		
0	2,073,496	4,385,541		
271,125	40,879,949	190,673,476	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
			Intergovernmental	(4,780,904)
			Special Assessments	17,987
			Permissive Sales Tax	(309,306)
			Property Taxes	780,246
			Total	(4,291,977)
0	4,664,825	25,065,900	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.	2,908,765
0	2,402,012	19,402,665		
0	774,576	21,217,388		
0	9,083,394	9,083,394		
0	9,523,231	51,680,046	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	6,239,403	44,597,570	Accrued Interest on Bonds	(47,610)
3,477,829	4,228,481	7,706,310	Accrued Interest on Notes	392
			Amortization of Issuance Costs	(171,819)
395,868	370,703	2,908,765	Amortization of Bond Premium	10,511
199,037	228,885	1,688,353	Total	(208,526)
356,462	12,266	445,590		
4,429,196	37,527,776	183,795,981	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	
			Compensated Absences	(372,296)
(4,158,071)	3,352,173	6,877,495	Judgment Payable	229,530
			Total	(142,766)
0	11,850	24,800	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
13,721,000	455,000	14,176,000	Bonds Issued	(14,176,000)
134,816	8,266	143,082	Premium on Bonds Issued	(143,082)
1,055,076	1,728,284	9,212,290	Total	(14,319,082)
0	(3,630,924)	(9,212,290)		
14,910,892	(1,427,524)	14,343,882	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.	445,590
10,752,821	1,924,649	21,221,377		
7,348,818	24,241,079	57,771,667	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.	
\$18,101,639	\$26,165,728	\$78,993,044	Change in Net Assets	(3,641,381)
			Internal Balances	212,293
			Total	(3,429,088)
			<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$3,822,966</u></u>

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$7,084,602	\$7,247,832	\$7,262,802	\$14,970
Permissive Sales Tax	26,250,000	27,050,000	27,086,743	36,743
Intergovernmental	11,694,701	9,352,336	9,329,490	(22,846)
Conveyance Fees	1,142,000	1,142,000	1,305,659	163,659
Interest	2,362,700	1,300,000	1,320,632	20,632
Fees, Licenses and Permits	4,402,325	4,292,325	4,251,131	(41,194)
Fines and Forfeitures	1,760,670	1,954,264	1,888,734	(65,530)
Rentals and Royalties	1,169,000	1,169,000	1,133,898	(35,102)
Charges for Services	1,501,680	1,523,680	1,610,827	87,147
Other	287,180	901,429	1,077,424	175,995
<i>Total Revenues</i>	<u>57,654,858</u>	<u>55,932,866</u>	<u>56,267,340</u>	<u>334,474</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,265,907	13,430,212	13,302,611	127,601
Judicial	14,494,741	14,898,816	14,767,595	131,221
Public Safety	19,603,839	19,975,945	19,831,232	144,713
Human Services	1,093,118	1,422,631	1,179,351	243,280
Debt Service:				
Interest and Fiscal Charges	0	100	95	5
<i>Total Expenditures</i>	<u>52,457,605</u>	<u>49,727,704</u>	<u>49,080,884</u>	<u>646,820</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,197,253</u>	<u>6,205,162</u>	<u>7,186,456</u>	<u>981,294</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	12,820	12,820	12,820	0
Transfers In	0	176,292	170,000	(6,292)
Transfers Out	(648,806)	(4,168,997)	(4,092,652)	76,345
<i>Total Other Financing Sources (Uses)</i>	<u>(635,986)</u>	<u>(3,979,885)</u>	<u>(3,909,832)</u>	<u>70,053</u>
<i>Net Change in Fund Balance</i>	4,561,267	2,225,277	3,276,624	1,051,347
<i>Fund Balance at Beginning of Year</i>	3,631,820	3,631,820	3,631,820	0
Prior Year Encumbrances Appropriated	783,662	783,662	783,662	0
<i>Fund Balances at End of Year</i>	<u>\$8,976,749</u>	<u>\$6,640,759</u>	<u>\$7,692,106</u>	<u>\$1,051,347</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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$36,270,000	\$24,155,000	\$20,296,001	(\$3,858,999)
Charges for Services	960,000	900,000	876,815	(23,185)
Other	558,000	558,000	448,844	(109,156)
<i>Total Revenues</i>	<u>37,788,000</u>	<u>25,613,000</u>	<u>21,621,660</u>	<u>(3,991,340)</u>
Expenditures				
Current:				
Human Services	35,516,221	23,908,034	23,208,575	699,459
Debt Service:				
Principal Retirement	25,000	25,000	25,000	0
Interest and Fiscal Charges	2,063	2,063	2,063	0
<i>Total Expenditures</i>	<u>35,543,284</u>	<u>23,935,097</u>	<u>23,235,638</u>	<u>699,459</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,244,716	1,677,903	(1,613,978)	(3,291,881)
Other Financing Sources				
Transfers In	1,180,000	1,030,000	1,017,218	(12,782)
<i>Net Change in Fund Balance</i>	3,424,716	2,707,903	(596,760)	(3,304,663)
<i>Fund Deficit Beginning of Year</i>	(2,695,570)	(2,695,570)	(2,695,570)	0
Prior Year Encumbrances Appropriated	2,891,301	2,891,301	2,891,301	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,620,447</u>	<u>\$2,903,634</u>	<u>(\$401,029)</u>	<u>(\$3,304,663)</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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,800,253	\$4,800,253	\$4,802,149	\$1,896
Intergovernmental	9,636,444	9,706,444	9,542,439	(164,005)
Fees, Licenses and Permits	1,200	1,200	455	(745)
Contributions and Donations	0	0	1,625	1,625
Other	70,000	0	25,684	25,684
<i>Total Revenues</i>	14,507,897	14,507,897	14,372,352	(135,545)
Expenditures				
Current:				
Human Services	14,818,814	16,873,921	15,467,532	1,406,389
<i>Excess of Revenues Under Expenditures</i>	(310,917)	(2,366,024)	(1,095,180)	1,270,844
Other Financing Uses				
Transfers Out	(37,132)	(37,132)	(37,132)	0
<i>Net Change in Fund Balance</i>	(348,049)	(2,403,156)	(1,132,312)	1,270,844
<i>Fund Balance Beginning of Year</i>	9,218,584	9,218,584	9,218,584	0
Prior Year Encumbrances Appropriated	348,361	348,361	348,361	0
<i>Fund Balance End of Year</i>	<u>\$9,218,896</u>	<u>\$7,163,789</u>	<u>\$8,434,633</u>	<u>\$1,270,844</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$13,773,500	\$13,773,500	\$13,550,262	(\$223,238)
Intergovernmental	9,278,092	9,278,092	11,338,109	2,060,017
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	100	100	1,411,811	1,411,711
Contributions and Donations	0	0	2,940	2,940
Other	266,100	266,100	345,947	79,847
<i>Total Revenues</i>	<u>23,322,280</u>	<u>23,322,280</u>	<u>26,653,558</u>	<u>3,331,278</u>
Expenditures				
Current:				
Health	24,173,652	24,093,676	22,558,281	1,535,395
Debt Service:				
Interest and Fiscal Charges	87,057	87,057	61,545	25,512
<i>Total Expenditures</i>	<u>24,260,709</u>	<u>24,180,733</u>	<u>22,619,826</u>	<u>1,560,907</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(938,429)</u>	<u>(858,453)</u>	<u>4,033,732</u>	<u>4,892,185</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,000	3,000	130	(2,870)
Transfers Out	0	(937,138)	(937,138)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,000</u>	<u>(934,138)</u>	<u>(937,008)</u>	<u>(2,870)</u>
<i>Net Change in Fund Balance</i>	(935,429)	(1,792,591)	3,096,724	4,889,315
<i>Fund Balance Beginning of Year</i>	8,162,652	8,162,652	8,162,652	0
Prior Year Encumbrances Appropriated	946,777	946,777	946,777	0
<i>Fund Balance End of Year</i>	<u>\$8,174,000</u>	<u>\$7,316,838</u>	<u>\$12,206,153</u>	<u>\$4,889,315</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
Grants Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,358,840	\$34,863,339	\$24,235,498	(\$10,627,841)
Charges for Services	35,000	35,000	0	(35,000)
Other	220,000	325,546	274,063	(51,483)
<i>Total Revenues</i>	15,613,840	35,223,885	24,509,561	(10,714,324)
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,942,684	11,157,794	9,035,192	2,122,602
Judicial	1,228,600	3,155,768	2,872,127	283,641
Public Safety	71,794	487,605	307,817	179,788
Health	13,122,342	20,714,475	17,722,956	2,991,519
<i>Total Expenditures</i>	20,365,420	35,515,642	29,938,092	5,577,550
<i>Excess of Revenues Under Expenditures</i>	(4,751,580)	(291,757)	(5,428,531)	(5,136,774)
Other Financing Sources (Uses)				
Transfers In	3,730,000	4,631,616	2,782,575	(1,849,041)
Transfers Out	0	(514,445)	(514,444)	1
<i>Total Other Financing Sources (Uses)</i>	3,730,000	4,117,171	2,268,131	(1,849,040)
<i>Net Change in Fund Balance</i>	(1,021,580)	3,825,414	(3,160,400)	(6,985,814)
<i>Fund Deficit Beginning of Year</i>	(2,181,090)	(2,181,090)	(2,181,090)	0
Prior Year Encumbrances Appropriated	3,959,065	3,959,065	3,959,065	0
<i>Fund Balance (Deficit) End of Year</i>	\$756,395	\$5,603,389	(\$1,382,425)	(\$6,985,814)

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2010

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$795,332	\$13,984,176	\$14,779,508	\$5,625,695
Receivables:				
Intergovernmental	0	2,978,208	2,978,208	0
Accounts	74,185	1,319,785	1,393,970	0
Interfund Receivable	0	0	0	1,545,757
Deferred Charges	0	0	0	36,317
<i>Total Current Assets</i>	<u>869,517</u>	<u>18,282,169</u>	<u>19,151,686</u>	<u>7,207,769</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	118,144	118,144	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	15,132,840	15,132,840	0
Special Assessments Receivable	81,846	553,630	635,476	0
Contracts Receivable	319,707	0	319,707	0
Deferred Charges	53,709	837,947	891,656	0
Capital Assets:				
Nondepreciable Capital Assets	31,554	3,210,495	3,242,049	0
Depreciable Capital Assets, Net	12,095,393	67,355,951	79,451,344	0
<i>Total Noncurrent Assets</i>	<u>12,582,209</u>	<u>87,209,007</u>	<u>99,791,216</u>	<u>0</u>
<i>Total Assets</i>	<u>\$13,451,726</u>	<u>\$105,491,176</u>	<u>\$118,942,902</u>	<u>\$7,207,769</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds (continued)
December 31, 2010

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$402	\$357,062	\$357,464	\$28,204
Accrued Wages	2,219	212,993	215,212	0
Intergovernmental Payable	1,760	407,170	408,930	1,563,033
Interfund Payable	561	198,548	199,109	0
Compensated Absences Payable	27,893	176,645	204,538	0
Accrued Interest Payable	28,352	189,326	217,678	8,933
Deferred Revenue	319,707	0	319,707	0
Notes Payable	0	0	0	4,037,983
Revenue Bonds Payable	33,400	927,300	960,700	0
General Obligation Bonds Payable	35,000	0	35,000	0
Special Assessment Bonds Payable	0	9,719	9,719	0
OWDA Loans Payable	0	1,014,778	1,014,778	0
OPWC Loans Payable	24,337	299,057	323,394	0
Claims Payable	0	0	0	2,074,218
<i>Total Current Liabilities</i>	<u>473,631</u>	<u>3,792,598</u>	<u>4,266,229</u>	<u>7,712,371</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	714,866	714,866	0
Revenue Bonds Payable	3,180,000	20,729,827	23,909,827	0
General Obligation Bonds Payable	1,352,892	0	1,352,892	0
Special Assessment Bonds Payable	0	70,018	70,018	0
OWDA Loans Payable	129,568	4,168,853	4,298,421	0
OPWC Loans Payable	438,058	3,076,938	3,514,996	0
Claims Payable	0	0	0	632,156
<i>Total Long-Term Liabilities</i>	<u>5,100,518</u>	<u>28,760,502</u>	<u>33,861,020</u>	<u>632,156</u>
<i>Total Liabilities</i>	<u>5,574,149</u>	<u>32,553,100</u>	<u>38,127,249</u>	<u>8,344,527</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	6,990,293	41,154,171	48,144,464	0
Restricted for Debt Service	0	15,250,948	15,250,948	0
Unrestricted	887,284	16,532,957	17,420,241	(1,136,758)
<i>Total Net Assets</i>	<u>\$7,877,577</u>	<u>\$72,938,076</u>	80,815,653	<u>(\$1,136,758)</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:

	<u>91,814</u>
Net assets of business-type activities	<u>\$80,907,467</u>

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, 2010*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$477,112	\$19,975,116	\$20,452,228	\$19,458,015
Fees, Licenses and Permits	23,850	308,231	332,081	0
Rentals	0	14,255	14,255	0
Other	12,660	12,427	25,087	0
<i>Total Operating Revenues</i>	<u>513,622</u>	<u>20,310,029</u>	<u>20,823,651</u>	<u>19,458,015</u>
Operating Expenses				
Personal Services	106,488	8,140,180	8,246,668	0
Materials and Supplies	17,317	299,985	317,302	0
Contractual Services	1,280,788	6,978,402	8,259,190	2,748,886
Depreciation	402,978	2,908,386	3,311,364	0
Claims	0	0	0	15,941,331
Change in Worker's Compensation Estimate	0	0	0	302,121
Other	5,178	249,960	255,138	4,096,459
<i>Total Operating Expenses</i>	<u>1,812,749</u>	<u>18,576,913</u>	<u>20,389,662</u>	<u>23,088,797</u>
<i>Operating Income (Loss)</i>	<u>(1,299,127)</u>	<u>1,733,116</u>	<u>433,989</u>	<u>(3,630,782)</u>
Non-Operating Revenues (Expenses)				
Interest	3,442	503,595	507,037	0
Interest and Fiscal Charges	(144,634)	(1,036,683)	(1,181,317)	(10,599)
Loss on Sale of Capital Assets	0	(6,961)	(6,961)	0
Special Assessments	41,478	338,258	379,736	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(99,714)</u>	<u>(201,791)</u>	<u>(301,505)</u>	<u>(10,599)</u>
<i>Income (Loss) before</i>				
<i>Capital Contributions and Transfers</i>	(1,398,841)	1,531,325	132,484	(3,641,381)
Capital Contributions	484,934	1,512,548	1,997,482	0
Transfers In	307,263	0	307,263	0
Transfers Out	0	(307,263)	(307,263)	0
<i>Change in Net Assets</i>	<u>(606,644)</u>	<u>2,736,610</u>	<u>2,129,966</u>	<u>(3,641,381)</u>
<i>Net Assets Beginning of Year - Restated</i>	<u>8,484,221</u>	<u>70,201,466</u>		<u>2,504,623</u>
<i>Net Assets End of Year</i>	<u>\$7,877,577</u>	<u>\$72,938,076</u>		<u>(\$1,136,758)</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.

(212,293)

Change in net assets of business-type activities

\$1,917,673

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$527,551	\$20,912,803	\$21,440,354	\$0
Cash Received from Interfund Services Provided	0	0	0	20,033,452
Other Cash Receipts	12,660	12,213	24,873	0
Cash Payments to Employees for Services	(105,402)	(8,049,247)	(8,154,649)	0
Cash Payments for Goods and Services	(1,440,539)	(7,840,802)	(9,281,341)	(1,963,810)
Cash Payments for Claims	0	0	0	(15,565,039)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,194,452)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(960,532)
Other Cash Payments	(7,659)	(249,960)	(257,619)	(4,091,072)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(1,013,389)	4,785,007	3,771,618	(3,741,453)
Cash Flows from Noncapital Financing Activities				
Proceeds from Sale of Notes	0	0	0	4,020,000
Premium on Sale of Notes	0	0	0	19,618
Issuance Costs	0	0	0	(39,618)
Transfers In	307,263	0	307,263	0
Transfers Out	0	(307,263)	(307,263)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	307,263	(307,263)	0	4,000,000
Cash Flows from Capital and Related Financing Activities				
Special Assessments	41,478	338,258	379,736	0
Capital Grants	810,011	1,286,325	2,096,336	0
Proceeds from Sale of Capital Assets	0	6,900	6,900	0
OPWC Loans Issued	54,711	839,565	894,276	0
OWDA Loans Issued	457,268	136,985	594,253	0
Premium on Bonds Issued	2,902	45,147	48,049	0
General Obligation Bonds Issued	125,000	0	125,000	0
Revenue Bonds Issued	0	14,795,000	14,795,000	0
Payment to Refunded Bond Escrow Account	0	(5,326,945)	(5,326,945)	0
Principal Paid on General Obligation Notes	(120,000)	(4,453,000)	(4,573,000)	0
Interest Paid on General Obligation Notes	(2,353)	(87,328)	(89,681)	0
Principal Paid on General Obligation Bonds	(30,000)	0	(30,000)	0
Interest Paid on General Obligation Bonds	(69,084)	0	(69,084)	0
Principal Paid on Special Assessment Bonds	0	(9,419)	(9,419)	0
Interest Paid on Special Assessment Bonds	0	(3,924)	(3,924)	0
Principal Paid on Revenue Bonds	(32,000)	(589,370)	(621,370)	0
Interest Paid on Revenue Bonds	(146,140)	(607,084)	(753,224)	0
Principal Paid on OPWC Loans	(24,337)	(269,177)	(293,514)	0
Principal Paid on OWDA Loans	(327,700)	(1,991,539)	(2,319,239)	0
Interest Paid on OWDA Loans	0	(280,047)	(280,047)	0
Issuance Costs	(7,902)	(457,366)	(465,268)	0
Payments for Capital Acquisitions	(145,645)	(3,887,239)	(4,032,884)	0
<i>Net Cash Provided by (Used in)</i> <i>Capital and Related Financing Activities</i>	586,209	(514,258)	71,951	0
Cash Flows from Investing Activities				
Interest on Investments	3,442	503,595	507,037	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(116,475)	4,467,081	4,350,606	258,547
<i>Cash and Cash Equivalents Beginning of Year</i>	911,807	24,768,079	25,679,886	5,367,148
<i>Cash and Cash Equivalents End of Year</i>	\$795,332	\$29,235,160	\$30,030,492	\$5,625,695

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2010

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$1,299,127)	\$1,733,116	\$433,989	(\$3,630,782)
Adjustments:				
Depreciation	402,978	2,908,386	3,311,364	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	27,099	495,625	522,724	0
Intergovernmental Receivable	0	242,360	242,360	0
Interfund Receivable	0	0	0	575,437
Special Assessments	(510)	(122,998)	(123,508)	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(110,526)	1,878	(108,648)	(78,763)
Accrued Wages	(154)	18,751	18,597	0
Compensated Absences Payable	1,204	60,766	61,970	0
Interfund Payable	36	11,416	11,452	0
Intergovernmental Payable	(34,389)	(564,293)	(598,682)	(581,289)
Claims Payable	0	0	0	(26,056)
<i>Total Adjustments</i>	<u>285,738</u>	<u>3,051,891</u>	<u>3,337,629</u>	<u>(110,671)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>(\$1,013,389)</u></u>	<u><u>\$4,785,007</u></u>	<u><u>\$3,771,618</u></u>	<u><u>(\$3,741,453)</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

Assets	
Equity in Pooled Cash and Cash Equivalents	\$13,878,758
Cash and Cash Equivalents in Segregated Accounts	5,112,035
Property Taxes Receivable	146,858,190
Special Assessment Receivable	<u>1,810,699</u>
<i>Total Assets</i>	<u><u>\$167,659,682</u></u>
 Liabilities	
Intergovernmental Payable	\$150,469,814
Undistributed Monies	9,546,175
Payroll Withholdings	1,942,987
Deposits Held and Due to Others	<u>5,700,706</u>
<i>Total Liabilities</i>	<u><u>\$167,659,682</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, 2010

Note 1 - Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations 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 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 Adult Services Company, Inc. - Mahoning Adult Services Company, Inc. (MASCO) is a legally separate, non-profit organization, which provides sheltered employment for mentally handicapped persons. MASCO enters into work service contracts with private businesses that provide the employees of MASCO an opportunity to maximize their potential for independence. The County, through the Board of Developmental Disabilities, provides MASCO with personnel for its operations. This includes salaries and benefits. The relationship between the MCBDD and MASCO results in a significant related party transaction since services and resources are provided by the County to MASCO and MASCO's sole purpose is to provide vocational training opportunities for adults with developmental disabilities. Because the relationship is so significant, it would be misleading to exclude MASCO from presentation in the County's financial statements. Mahoning Adult Services Company, Inc. is reflected as a component unit of Mahoning County. The component unit operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from MASCO at 160 Marwood Circle, Boardman, Ohio 44512.

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The County participates in one shared risk pool and five jointly governed organizations. These organizations are the County Risk Sharing Authority, Inc., the Western Reserve Port Authority, the Mahoning and Columbiana Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments and the North East Ohio Network. These organizations are presented in Notes 14 and 23 to the basic financial statements.

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

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 24.

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 FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification. The more significant of the County's accounting policies are described below.

Basis of Presentation

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

Government-wide Financial Statements The statement of net 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

Mahoning County, Ohio
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program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

Fund Accounting

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

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

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

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

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

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

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

Mahoning County, Ohio
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Buildings and Equipment Fund The buildings and equipment fund is used to account for the restricted financing and expenditures associated with acquiring, renovating and construction of various major capital assets other than those financed by proprietary funds.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net 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, self insurance programs for employee medical benefits and County departments' costs of the telephone data board.

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 to other governments within the County.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and 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.

Mahoning County, Ohio
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For the Year Ended December 31, 2010

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.

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 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 9), 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, 2010, but which were levied to finance year 2011 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.

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For the Year Ended December 31, 2010

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.

Cash and Cash Equivalents

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

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

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

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

During 2010, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, a City of Youngstown note, repurchase agreements, and STAR Ohio.

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.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2010.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2010 amounted to \$538,389, which includes \$433,352 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.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling

Mahoning County, Ohio
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legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

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

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net 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
Vehicles	10 years	10 years
Furniture, Fixtures and Equipment	5 - 12 Years	5 - 12 Years
Infrastructure:		
Roads	25 Years	N/A
Bridges and Culverts	40 Years	N/A

For 2010, the County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

Interfund Balances

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

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Compensated Absences

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

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

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

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

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

Deferred Loss on Refunding

The difference between the reacquisition price (funds required to refund the old debt) of various refunding bonds and the net carrying amount of the old debt, the deferred amount (loss) on refunding, is being amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter and is presented net of the general obligation bonds payable and OWDA loan payable on the statement of net assets.

Bond Premiums

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. The straight-line method of amortization is not materially different from the effective-interest method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On governmental fund financial statements, bond premiums are receipted in the year the bonds are issued.

Issuance Costs

Issuance costs for underwriting fees and bond and note insurance for various debt issues are being amortized using the straight-line method over the life of the issuance on the government-wide statements and in the County's enterprise funds. The straight-line method of amortization is not materially different from the effective-interest method. On the governmental fund statements, issuance costs are expended in the year the bonds and notes are issued. Issuance costs are generally paid from bond and note proceeds.

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As permitted by State statute, the City paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs, which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

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 and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or resolution) of County Commission. Those committed amounts cannot be used for any other purpose unless the County Commission removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. Constraints imposed on the use of committed amounts are imposed by County Commission, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

Mahoning County, Ohio
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Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

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

Operating Revenues and Expenses

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

Contributions of Capital

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

Interfund Activity

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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.

Estimates

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

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the department level for the general fund and at the fund level for all other funds. 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 - 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).

Mahoning County, Ohio
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- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of 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).

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	Developmental Disabilities Board	Grants
GAAP Basis	\$3,798,003	\$895,904	(\$976,328)	\$5,279,067	\$468,892
Net Adjustment for					
Revenue Accruals	(307,306)	(16,892)	(74,870)	(4,347,508)	(1,964,364)
Beginning Fair Value					
Adjustment for Investments	1,061,769	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(410,669)	0	0	0	0
Beginning Unrecorded Cash	436,642	0	0	0	0
Ending Unrecorded Cash	(403,248)	(1,184)	(60,285)	0	0
Net Adjustment for					
Expenditure Accruals	110,766	(1,022,875)	(14,088)	2,574,623	842,842
Encumbrances	(1,009,333)	(451,713)	(6,741)	(409,458)	(2,507,770)
Budget Basis	<u>\$3,276,624</u>	<u>(\$596,760)</u>	<u>(\$1,132,312)</u>	<u>\$3,096,724</u>	<u>(\$3,160,400)</u>

Note 4 – Changes in Accounting Principles and Restatements

Changes in Accounting Principles

For fiscal year 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, “Accounting and Reporting for Intangible Assets” and Governmental Accounting Standard Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”.

GASB Statement No. 51 establishes accounting and financial reporting of such assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County’s financial statements.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental

Mahoning County, Ohio
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fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County's financial statements.

Restatement

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported.

	<u>General</u>	<u>Department of Human Services</u>	<u>Children Services Board</u>	<u>Developmental Disabilities Board</u>	<u>Grants</u>
Fund Balance at					
December 31, 2009	\$8,534,944	(\$1,752,358)	\$9,414,018	\$12,660,081	\$3,785,033
Change in Fund Structure	<u>252,874</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(26,665)</u>
Adjusted Fund Balance at					
December 31, 2009	<u><u>\$8,787,818</u></u>	<u><u>(\$1,752,358)</u></u>	<u><u>\$9,414,018</u></u>	<u><u>\$12,660,081</u></u>	<u><u>\$3,758,368</u></u>

	<u>Debt Service</u>	<u>Buildings and Equipment</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance at				
December 31, 2009	(\$6,686,157)	\$7,348,818	\$24,460,320	\$57,764,699
Change in Fund Structure	<u>0</u>	<u>0</u>	<u>(219,241)</u>	<u>6,968</u>
Adjusted Fund Balance at				
December 31, 2009	<u><u>(\$6,686,157)</u></u>	<u><u>\$7,348,818</u></u>	<u><u>\$24,241,079</u></u>	<u><u>\$57,771,667</u></u>

The housing and prisoner fees agency fund was reclassified as part of the general fund under GASB 54 provisions.

During the year it was determined that capital assets in the water enterprise fund were overstated. This restatement has the following immaterial effect on net assets.

	<u>Water</u>	<u>Sewer</u>	<u>Total Enterprise Funds</u>	<u>Internal Service</u>
Net Assets,				
December 31, 2009	\$8,772,591	\$70,201,466	\$78,974,057	\$2,504,623
Capital assets	<u>(288,370)</u>	<u>0</u>	<u>(288,370)</u>	<u>0</u>
Adjusted Net Assets,				
December 31, 2009	<u><u>\$8,484,221</u></u>	<u><u>\$70,201,466</u></u>	<u><u>78,685,687</u></u>	<u><u>\$2,504,623</u></u>
Internal Service			<u>304,107</u>	
Total Adjusted Net Assets, December 31, 2009			<u><u>\$78,989,794</u></u>	

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Note 5 - Fund Balances

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

Fund Balances	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Grants	Debt Service
<i>Restricted for</i>						
County Courts	\$0	\$0	\$0	\$0	\$0	\$0
Home Improvement	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Health and Welfare	0	0	8,437,690	17,939,148	4,227,260	0
Street Maintenance	0	0	0	0	0	0
Tax Administration	0	0	0	0	0	0
Recorder Equipment	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
Unclaimed Monies	644,200	0	0	0	0	0
Other Purposes	894,336	0	0	0	0	0
<i>Total Restricted</i>	<u>1,538,536</u>	<u>0</u>	<u>8,437,690</u>	<u>17,939,148</u>	<u>4,227,260</u>	<u>0</u>
<i>Committed to</i>						
Other Purposes	470,209	0	0	0	0	0
<i>Assigned to</i>						
Other Purposes	1,184,077	0	0	0	0	0
<i>Unassigned (Deficit)</i>	<u>9,392,999</u>	<u>(856,454)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,607,788)</u>
<i>Total Fund Balances (Deficit)</i>	<u><u>\$12,585,821</u></u>	<u><u>(\$856,454)</u></u>	<u><u>\$8,437,690</u></u>	<u><u>\$17,939,148</u></u>	<u><u>\$4,227,260</u></u>	<u><u>(\$7,607,788)</u></u>

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Fund Balances	Buildings and Equipment	Nonmajor Governmental Funds	Total
<i>Restricted for</i>			
County Courts	\$0	\$3,583,911	\$3,583,911
Home Improvement	0	877,856	877,856
Public Safety	0	7,958,067	7,958,067
Public Health and Welfare	0	7,562,733	38,166,831
Street Maintenance	0	2,327,767	2,327,767
Tax Administration	0	1,267,702	1,267,702
Recorder Equipment	0	600,034	600,034
Capital Improvements	18,101,639	168,472	18,270,111
Unclaimed Monies	0	0	644,200
Other Purposes	0	1,825,148	2,719,484
<i>Total Restricted</i>	<u>18,101,639</u>	<u>26,171,690</u>	<u>76,415,963</u>
<i>Committed to</i>			
Other Purposes	0	0	470,209
<i>Assigned to</i>			
Other Purposes	0	0	1,184,077
<i>Unassigned (Deficit)</i>	<u>0</u>	<u>(5,962)</u>	<u>922,795</u>
<i>Total Fund Balances (Deficit)</i>	<u>\$18,101,639</u>	<u>\$26,165,728</u>	<u>\$78,993,044</u>

Note 6 - Deposits and Investments

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
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 (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party (See Note 23). At year end, \$13,530,676 of the County's bank balance of \$28,474,105 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the 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 County 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.

At December 31, 2010, the County's board of developmental disabilities special revenue fund had a balance of \$5,613,187 with NEON, a jointly governed organization (See Note 24). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Investments

Investments are reported at fair value. As of December 31, 2010, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's	Percent of Total Investments
Federal Home Loan Bank Bonds	\$27,463,282	Less than five years	AA+	30.86 %
Federal National Mortgage Association Bonds	24,499,062	Less than five years	AA+	27.53
Federal Home Loan Mortgage Corporation Bonds	17,043,458	Less than five years	AA+	19.15
Federal Farm Credit Bonds	13,547,969	Less than five years	AA+	15.22
City of Youngstown Note	1,200,000	Less than one year	AA+	1.35
Repurchase Agreements	4,212,500	Less than one year	AA+	4.73
STAR Ohio	1,022,202	Average of 58 days	NA	NA
Total Portfolio	<u>\$88,988,473</u>			

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.

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Credit Risk All investments of the County carry a rating of AA+ by Standard & Poor's. The County has no investment policy that addresses credit risk.

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

Note 7 – Accountability

The following funds had a deficit fund balance as of December 31, 2010:

Special Revenue Funds	
Department of Human Services	\$856,454
Child Support Enforcement	5,962
Debt Service Fund - General Obligation Bond Retirement	7,607,788
Internal Service Fund - Self Insurance	2,339,792

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

The general obligation bond retirement fund had a deficit caused by the issuance of various purpose general obligation bonds. Once the bonds are retired, the deficit will be eliminated.

Management is currently analyzing the self insurance internal service fund's operations to determine appropriate steps to alleviate the deficit.

Note 8 - 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 2010 for real and public utility property taxes represents collections of the 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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.

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. 2010 public utility property taxes which became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal

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property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures, as of 2009, was no longer levied and collected. 2010 is the last year for the collection of tangible personal property taxes from telephone companies; however, the County received no tangible personal property tax revenue from telephone company property. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2010, was \$11.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,042,073,350
Other Real Estate	934,003,690
Tangible Personal Property	
Public Utility	<u>150,162,200</u>
Total	<u><u>\$4,126,239,240</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 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 9 - 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 on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place a ½ percent sales tax on the May 2005 ballot as a temporary 5-year tax effective October 1, 2005, expiring October 1, 2010. The voters passed the tax with a 58 percent vote. The Commissioners passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The voters passed this continuous sales tax with a 67 percent vote.

The sales tax generates approximately \$27 million in general fund revenues each year. Sales tax revenues from both ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures.

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Note 10 - Contingent Liabilities

Grants

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

Litigation

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

Note 11 - Receivables

Receivables at December 31, 2010, 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.

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

During 2010, the County entered into a contractual agreement with Aqua Ohio, a private water company, for the construction of a waterline extension. The County issued the debt and will be making the payments. Aqua Ohio will be reimbursing the County in whole for those payments. The total amount owed to the County as of December 31, 2010 is \$319,707. This asset is fully for the use of Aqua Ohio and is considered a financial asset of the County's. This amount has been recorded on the County's books as an asset in "contract receivable" and "deferred revenue". The asset is recorded in the water enterprise fund.

Special assessments expected to be collected in more than one year amount to \$43,091 in the bond retirement fund, \$366,661 in the 911 operations special revenue fund, \$81,846 in the water enterprise fund and \$553,630 in the sewer enterprise fund. At December 31, 2010 the amount of delinquent special assessments was \$259,642.

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

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A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Local Government	\$2,579,288
Homestead and Rollback	809,690
CAT Taxes	157,574
Court Fines	11,929
<i>Total General Fund</i>	3,558,481
Special Revenue Funds	
<i>Major</i>	
Department of Human Services	18,076
Children Services Board	1,458,255
Developmental Disabilities Board	2,015,492
Grants	9,452,465
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	5,352,590
Board of Mental Health	300,601
<i>Total Special Revenue Funds</i>	\$18,597,479
Debt Service Fund	
General Obligation Bond Retirement	\$7,314
Capital Projects Fund	
<i>Nonmajor</i>	
Roads and Bridges	74,818
<i>Total Governmental Activities</i>	\$22,238,092

At December 31, 2010 the County had an intergovernmental receivable of \$2,978,208 in the sewer enterprise fund for charges from various cities.

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2010, was as follows:

	<u>Balance</u> 12/31/09	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> 12/31/10
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,058,992	\$0	\$0	\$1,058,992
Construction in progress	6,959,473	7,337,571	(5,467,670)	8,829,374
Total capital assets not being depreciated	8,018,465	7,337,571	(5,467,670)	9,888,366

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	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Governmental Activities (continued):				
Capital assets being depreciated				
Buildings, structures and improvements	78,200,651	380,000	0	78,580,651
Furniture, fixtures and equipment	21,502,870	3,155,572	0	24,658,442
Vehicles	9,981,343	1,287,966	(912,721)	10,356,588
Infrastructure	118,434,363	2,517,493	0	120,951,856
Total capital assets being depreciated	<u>228,119,227</u>	<u>7,341,031</u>	<u>(912,721)</u>	<u>234,547,537</u>
Accumulated depreciation				
Buildings, structures and improvements	(27,235,794)	(2,439,547)	0	(29,675,341)
Furniture, fixtures and equipment	(19,330,561)	(185,555)	0	(19,516,116)
Vehicles	(7,167,281)	(846,701)	890,999	(7,122,983)
Infrastructure	(38,811,633)	(4,078,734)	0	(42,890,367)
Total accumulated depreciation	<u>(92,545,269)</u>	<u>(7,550,537) *</u>	<u>890,999</u>	<u>(99,204,807)</u>
Capital assets being depreciated, net	<u>135,573,958</u>	<u>(209,506)</u>	<u>(21,722)</u>	<u>135,342,730</u>
Governmental activities capital assets, net	<u>\$143,592,423</u>	<u>\$7,128,065</u>	<u>(\$5,489,392)</u>	<u>\$145,231,096</u>
	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Business type activities:				
Capital assets not being depreciated				
Land	\$292,412	\$45,601	\$0	\$338,013
Construction in progress	1,041,374	3,688,884	(1,826,222)	2,904,036
Total capital assets not being depreciated	<u>1,333,786</u>	<u>3,734,485</u>	<u>(1,826,222)</u>	<u>3,242,049</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,147,132	0	0	15,147,132
Utility plant in service	50,277,498	154,237	0	50,431,735
Infrastructure	99,529,354	1,970,384	0	101,499,738
Furniture, fixtures and equipment	1,322,467	0	(200,344)	1,122,123
Vehicles	1,658,319	0	0	1,658,319
Total capital assets being depreciated	<u>167,934,770</u>	<u>2,124,621</u>	<u>(200,344)</u>	<u>169,859,047</u>
Accumulated depreciation				
Buildings, structures and improvements	(7,689,627)	(378,509)	0	(8,068,136)
Utility plant in service	(28,341,160)	(866,610)	0	(29,207,770)
Infrastructure	(49,423,200)	(1,869,385)	0	(51,292,585)
Furniture, fixtures and equipment	(938,214)	(52,949)	186,483	(804,680)
Vehicles	(890,621)	(143,911)	0	(1,034,532)
Total accumulated depreciation	<u>(87,282,822)</u>	<u>(3,311,364)</u>	<u>186,483</u>	<u>(90,407,703)</u>
Capital assets being depreciated, net	<u>80,651,948</u>	<u>(1,186,743)</u>	<u>(13,861)</u>	<u>79,451,344</u>
Business type activities capital assets, net	<u>\$81,985,734</u>	<u>\$2,547,742</u>	<u>(\$1,840,083)</u>	<u>\$82,693,393</u>

The County added capital asset classifications and reclassified certain assets in 2010. The amounts for December 31, 2009 were updated to include these changes to ensure comparability with 2010 amounts.

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* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative & Executive	\$358,770
Judicial	263,309
Public Safety	1,328,037
Public Works	4,578,164
Public Health and Welfare	729,073
Human Services	293,184
Total	\$7,550,537

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 2010, 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	476,588,813
Other Property Insurance:	
Extra Expense	2,000,000
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	10,000,000

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$1,258,094 have been accrued as a liability based on a review of January 2010 billings provided by the County Auditor's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2009 and 2010 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2009	\$1,236,346	\$14,759,329	\$14,779,294	\$1,216,381
2010	1,216,381	15,606,752	15,565,039	1,258,094

Mahoning County, Ohio
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For the Year Ended December 31, 2010

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2010 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2010. The minimum premium portion of intergovernmental payable is \$1,015,180 and the actual claim costs are \$547,853. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$3,011,313 have been accrued as a liability at December 31, 2010, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2010, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2009 and 2010 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2009	\$2,614,716	\$294,091	\$990,628	401,786	\$2,319,965
2010	2,319,965	334,579	960,532	302,121	1,996,133

Note 14 – Shared Risk Pool

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2010 was \$834,951.

Mahoning County, Ohio
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For the Year Ended December 31, 2010

Note 15 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan 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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, 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 Pension 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. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009 and 2008 were \$5,518,304, \$5,005,480 and \$4,280,831, respectively. For 2010, 81.69 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$106,657 made by the County and \$76,184 made by plan members.

Mahoning County, Ohio
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For the Year Ended December 31, 2010

State Teachers Retirement System

Plan Description – Certified teachers, employed by the school for developmental disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system plan. 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, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. 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 a member's lifetime 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. 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.

Funding Policy – For the fiscal year ended June 30, 2010, 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. For fiscal year 2009, the portion used to fund pension obligations was also 13 percent. 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.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2010, 2009, and 2008 were \$103,290, \$117,941, and \$115,115, respectively; 96.74 percent has been contributed for year 2010 and 100 percent for years 2009 and 2008. There were no contributions to the DC and Combined Plans in 2010.

Note 16 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple

Mahoning County, Ohio
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employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009 and 2008 were \$3,903,190, \$3,619,347 and \$4,280,831, respectively. For 2010, 81.69 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Mahoning County, Ohio
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State Teachers Retirement System

Plan Description – The County contributes to the cost sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians’ fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County’s contributions for health care for the fiscal years ended June 30, 2010, 2009 and 2008 were \$7,945, \$9,072 and \$8,855 respectively; 96.74 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

Note 17 - Compensated Absences

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

Note 18 – Notes Payable

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

	Outstanding 12/31/2009	Issued	Retired	Outstanding 12/31/2010
Governmental Activities				
Bond Anticipation Notes	\$7,121,000	\$765,000	(\$7,121,000)	\$765,000
Premium on Bond Anticipation Notes	47,390	5,646	(47,861)	5,175
Bond Anticipation Notes - Internal Service Fund	0	4,020,000	0	4,020,000
Premium on Bond Anticipation Notes Internal Service Fund	0	19,618	(1,635)	17,983
Sales Tax Anticipation Notes	7,425,000	3,990,000	(4,000,000)	7,415,000
Premium on Sales Tax Anticipation Notes	67,196	86,862	(43,970)	110,088
Total Governmental Activities	\$14,660,586	\$8,887,126	(\$11,214,466)	\$12,333,246

During 2010, the County issued \$765,000 in bond anticipation notes for various improvements at 2.00 percent. The notes mature November 23, 2011 and will be paid from the building and equipment capital projects fund. The County also issued \$4,020,000 in bond anticipation notes for the internal service self-funded hospitalization fund to make claim payments.

Mahoning County, Ohio
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For the Year Ended December 31, 2010

In 2010, the County issued \$3,990,000 in sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters at the May 2007 election. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2011	\$2,500,000	\$163,125	\$2,663,125
2012	925,000	23,125	948,125
2013	3,990,000	361,427	4,351,427
Total	\$7,415,000	\$547,677	\$7,962,677

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

Note 19 - Related Party Transactions

During 2010, Mahoning County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MASCO a discretely presented component unit of Mahoning County. For 2010, MASCO reported \$358,697 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 \$4,707,232 during 2010.

Note 20 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose - 2010	1.25 - 6.75 %	\$14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Various Purpose - 2008	3.00 - 5.75	5,860,000	2028
Various Purpose - 2007	4.00 - 5.75	800,000	2027
Various Purpose - 2006	3.75 - 5.00	12,250,000	2031
Various Purpose - 2004	2.00 - 4.20	32,607,440	2023
Various Purpose - 2000	4.40 - 4.80	17,385,000	2010
<i>OPWC Loan:</i>			
Bailey Road Rehab - 2009	0.00	485,061	2019
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
Oakhill Renaissance Loan	3.00	430,000	2016
Business-Type Activities			
<i>Revenue Bonds:</i>			
Various Sewer Bonds - 2000	4.400 - 5.375	9,555,000	2018
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2035

Mahoning County, Ohio
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For the Year Ended December 31, 2010

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>General Obligation Bond:</i>			
Water System Improvement - 2008	Various %	\$1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375	125,000	2035
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension	4.00 - 5.25	50,000	2027
Sewer - 2004	2.00 - 4.20	1,147,200	2014
<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
Home Sewer Treatment System Improvements - 2010	0.00	136,985	2029
Petersburg Waterline Extension	0.00	n/a	n/a
<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	2023
Facility Power Correction and Security Rehab	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
Riblett Road	0.00	n/a	n/a
Meander Wastewater Grit Removal	0.00	1,195,194	2030
Poland Interceptor	0.00	458,129	2029
Jackson Milton Water Meter Rehab	0.00	206,785	2029
Craig Beach Rehab	0.00	279,948	2029

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

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	\$0	\$2,211,000	\$0	\$2,211,000	\$186,000
2010 A - Build America Bonds - Term	0	4,760,000	0	4,760,000	0
Taxable Series 2010 B Serial	0	2,625,000	0	2,625,000	240,000
Taxable Series 2010 B Term	0	4,580,000	0	4,580,000	0
Premium on Various Purpose - 2010	0	143,082	(477)	142,605	0
Total Various Purpose - 2010	0	14,319,082	(477)	14,318,605	426,000
Various Purpose - 2009	3,015,000	0	(180,000)	2,835,000	185,000
Various Purpose - 2008	5,760,000	0	(100,000)	5,660,000	505,000
Various Purpose - 2007	748,236	0	(28,235)	720,001	28,235
Premium on Various Purpose - 2007	21,565	0	(1,204)	20,361	0
Total Various Purpose - 2007	769,801	0	(29,439)	740,362	28,235
Various Purpose - 2006	10,090,000	0	(665,000)	9,425,000	700,000
Premium on Various Purpose - 2006	194,252	0	(8,830)	185,422	0
Total Various Purpose - 2006	10,284,252	0	(673,830)	9,610,422	700,000
Various Purpose - 2004	11,188,879	0	(1,582,345)	9,606,534	1,632,047
Various Purpose - 2000	209,998	0	(209,998)	0	0
Total General Obligation Bonds	31,227,930	14,319,082	(2,776,089)	42,770,923	3,476,282
OPWC Loan					
Bailey Road Rehab - 2009	436,555	0	(48,506)	388,049	48,506
Other Long-Term Obligations					
Long-Term Note - West Branch Reservoir	353,987	0	(39,877)	314,110	41,054
Loan - Oakhill Renaissance	354,117	0	(54,804)	299,313	46,373
Claims Payable	1,516,049	793,067	(860,836)	1,448,280	816,124
Judgment Payable	229,530	0	(229,530)	0	0
Compensated Absences	8,414,342	3,161,156	(2,788,860)	8,786,638	2,489,521
Total Other Long-Term Obligations	10,868,025	3,954,223	(3,973,907)	10,848,341	3,393,072
Total Governmental Activities	\$42,532,510	\$18,273,305	(\$6,798,502)	\$54,007,313	\$6,917,860

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For the Year Ended December 31, 2010

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Sewer Bonds - 2000	\$5,785,000	\$0	(\$5,785,000)	\$0	\$0
Various Water Bonds - 2008	3,245,400	0	(32,000)	3,213,400	33,400
Various Sewer Bonds - 2008	4,445,800	0	(44,100)	4,401,700	46,000
Various Sewer Bonds - 2009	2,502,000	0	(25,300)	2,476,700	26,300
Various Sewer Bonds - 2010 Serial	0	9,910,000	0	9,910,000	855,000
Various Sewer Bonds - 2010 Term	0	4,885,000	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	0	45,147	(150)	44,997	0
Accounting Loss on Various Sewer Bonds - 2010	0	(61,915)	645	(61,270)	0
<i>Total Revenue Bonds</i>	<u>15,978,200</u>	<u>14,778,232</u>	<u>(5,885,905)</u>	<u>24,870,527</u>	<u>960,700</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 2008	1,290,000	0	(30,000)	1,260,000	30,000
Water System Improvement - 2010 Serial	0	50,000	0	50,000	5,000
Water System Improvement - 2010 Term	0	75,000	0	75,000	0
Premium on Water System Improvement - 2010	0	2,902	(10)	2,892	0
<i>Total General Obligation Bonds</i>	<u>1,290,000</u>	<u>127,902</u>	<u>(30,010)</u>	<u>1,387,892</u>	<u>35,000</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	46,764	0	(1,765)	44,999	1,765
Premium on Canfield Sewer Extension	1,347	0	(75)	1,272	0
Total Canfield Sewer Extension	48,111	0	(1,840)	46,271	1,765
Sewer	41,120	0	(7,654)	33,466	7,954
<i>Total Special Assessment Bonds</i>	<u>89,231</u>	<u>0</u>	<u>(9,494)</u>	<u>79,737</u>	<u>9,719</u>
General Obligation Notes					
Sewer Fund					
Various Wastewater - Series A	4,453,000	0	(4,453,000)	0	0
Premium on Various Wastewater - Series A	29,635	0	(29,635)	0	0
Total Sewer Fund	<u>4,482,635</u>	<u>0</u>	<u>(4,482,635)</u>	<u>0</u>	<u>0</u>
Water Fund					
South Bailey Road Water Line	120,000	0	(120,000)	0	0
Premium on South Bailey Road Water Line	798	0	(798)	0	0
Total Water Fund	<u>120,798</u>	<u>0</u>	<u>(120,798)</u>	<u>0</u>	<u>0</u>
<i>Total General Obligation Notes</i>	<u>\$4,603,433</u>	<u>\$0</u>	<u>(\$4,603,433)</u>	<u>\$0</u>	<u>\$0</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Business Type Activities - continued					
OWDA Loans					
Sewer Fund					
Meander	\$2,269,956	\$0	(\$274,548)	\$1,995,408	\$289,648
New Middletown	418,420	0	(418,420)	0	0
Craig Beach	474,655	0	(474,655)	0	0
North Lima Sewer	1,966,223	0	(172,307)	1,793,916	173,566
Campbell Wastewater Treatment Plant	1,188,153	0	(450,966)	737,187	485,465
Campbell Wastewater Treatment Plant	24,800	0	(9,386)	15,414	10,090
Campbell Wastewater Treatment Plant	29,444	0	(3,405)	26,039	3,481
Campbell Wastewater Treatment Plant	163,021	0	(17,644)	145,377	18,033
Campbell Wastewater Treatment Plant	66,832	0	(5,070)	61,762	5,308
Diehl Lake	436,681	0	(28,153)	408,528	29,187
Home Sewer Treatment System Improvements	0	136,985	(136,985)	0	0
Water Fund					
Petersburg Waterline Extension	0	457,268	(327,700)	129,568	0
<i>Total OWDA Loans</i>	<u>7,038,185</u>	<u>594,253</u>	<u>(2,319,239)</u>	<u>5,313,199</u>	<u>1,014,778</u>
OPWC Loans					
Sewer Fund					
Krieder Interceptor	59,242	0	(19,747)	39,495	19,747
Woodside Lake	79,186	0	(14,397)	64,789	14,397
Sewer Rehab	265,500	0	(44,250)	221,250	44,250
Pallotta Pump Station	21,072	0	(3,512)	17,560	3,512
Axe Factory/Bears Den and Kirkmere	147,000	0	(24,500)	122,500	24,500
Pump Station Standby	39,362	0	(6,560)	32,802	6,560
Sherwood Forest Plant	115,578	0	(14,447)	101,131	14,447
Sherwood Forest Rehab	170,832	0	(24,404)	146,428	24,404
Penny Lane	113,678	0	(15,157)	98,521	15,157
Palmyra Wastewater Treatment Plant Elimination	142,847	0	(10,203)	132,644	10,203
Facility Power Correction and Security Rehab	204,216	0	(10,210)	194,006	10,210
US 224 and SR 45 Sanitary Sewer	551,068	0	(29,004)	522,064	29,004
Riblett Road	82,268	0	0	82,268	0
Meander Wastewater Grit Removal	361,104	834,090	(29,880)	1,165,314	59,760
Poland Interceptor	452,654	5,475	(22,906)	435,223	22,906
Water Fund					
Jackson Milton Water Meter Rehab	205,117	1,667	(10,339)	196,445	10,339
Craig Beach Rehab	226,904	53,044	(13,998)	265,950	13,998
<i>Total OPWC Loans</i>	<u>3,237,628</u>	<u>894,276</u>	<u>(293,514)</u>	<u>3,838,390</u>	<u>323,394</u>
Compensated Absences	<u>857,434</u>	<u>303,780</u>	<u>(241,810)</u>	<u>919,404</u>	<u>204,538</u>
<i>Total Business Type Activities</i>	<u>\$33,094,111</u>	<u>\$16,698,443</u>	<u>(\$13,383,405)</u>	<u>\$36,409,149</u>	<u>\$2,548,129</u>

During 2010, the County issued \$14,176,000 in governmental Various Purpose Bonds and \$125,000 in enterprise Various Purpose Bonds. The issue consisted of tax exempt bonds (serial and term) and Build America Bonds (BABs). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of a Hazmat vehicle, as well as water infrastructure construction. As part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Code, which permit state or local governments to obtain certain tax advantages when they issue BABs. Under Section

Mahoning County, Ohio
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6431 of the Code, the County may elect to receive payments directly from the Secretary of the United States Treasury equal to 35 percent of the corresponding interest payable on this issue. The bonds will be repaid from the bond retirement debt service fund and the water enterprise fund.

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

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

The remaining principal amount of the term bonds (\$280,000, \$330,000, \$445,000 and \$295,000) will mature at the stated maturity.

The Taxable Series 2010B (consisting of a governmental portion and the water system improvement term bonds) maturing on December 1, 2024, 2026, 2030, 2032 and 2035 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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Year	Issue				
	\$960,000	\$540,000	\$1,250,000	\$715,000	\$1,190,000
2021	\$225,000	\$0	\$0	\$0	\$0
2022	235,000	0	0	0	0
2023	245,000	0	0	0	0
2025	0	265,000	0	0	0
2027	0	0	290,000	0	0
2028	0	0	305,000	0	0
2029	0	0	320,000	0	0
2031	0	0	0	350,000	0
2033	0	0	0	0	380,000
2034	0	0	0	0	395,000
Total	\$705,000	\$265,000	\$915,000	\$350,000	\$775,000
<i>Stated Maturity</i>	<i>12/1/2024</i>	<i>12/1/2026</i>	<i>12/1/1930</i>	<i>12/1/1932</i>	<i>12/1/2035</i>

The remaining principal amount of the term bonds (\$255,000, \$275,000, \$335,000, \$365,000, and \$415,000) will mature at the stated maturity.

During 2010, the County issued \$14,795,000 in revenue bonds for sewer system improvements. Revenue bonds will be paid from the Sewer enterprise fund.

The Various Sewer Improvement Bonds maturing on December 1, 2027, 2030, 2032 and 2035 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
2026	\$405,000	\$0	\$0	\$0
2028	0	440,000	0	0
2029	0	455,000	0	0
2031	0	0	495,000	0
2033	0	0	0	535,000
2034	0	0	0	560,000
Total	\$405,000	\$895,000	\$495,000	\$1,095,000
<i>Stated Maturity</i>	<i>12/1/2027</i>	<i>12/1/1930</i>	<i>12/1/1932</i>	<i>12/1/2035</i>

The remaining principal amount of the term bonds (\$420,000, \$475,000, \$515,000, and \$585,000) will mature at the stated maturity.

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

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

During 2008, the County issued \$5,860,000 in general obligation bonds for various road and building improvements. The general obligation bonds will be paid from the Motor Vehicle Gasoline Tax special revenue fund.

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During 2008, the County issued \$1,320,000 in general obligation bonds for water system improvements. The general obligation bonds will be paid from the Water enterprise fund.

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

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

During 2008, the County assumed a \$430,000 Ohio Department of Development Loan for Oak Hill Renaissance property at 3.00 percent. The loan matures December 1, 2016 and will be paid from the Oak Hill Renaissance special revenue fund.

The County has pledged future revenues, net of operating expenses, to repay revenue bonds, OWDA and OPWC loans in the sewer enterprise fund. The debt is payable solely from net revenues and are payable through 2049. Annual principal payments on the debt issues are expected to require 1.47 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$44,924,582. Principal and interest paid for the current year and total net revenues were \$4,064,420 and \$1,575,172 respectively.

The long-term note will be paid from the bond retirement debt service fund. Claims payable will be paid from the workers' compensation internal service fund.

On August 15, 2006, the Ohio Valley Mall Company (OVMC) filed a lawsuit against Mahoning County for deferred maintenance fees on the Garland Plaza Property. On October 10, 2007, a judgment of \$913,590 was issued against Mahoning County. Payments for these deferred maintenance fees shall be made according to the following schedule: (1) the first payment in the amount of \$225,000 was made on October 18, 2007; (2) the second payment in the amount of \$229,530 was made on July 1, 2008; (3) the third payment in the amount of \$229,530, was made on July 1, 2009; and (4) the fourth and final payment in the amount of \$229,530 was made on July 1, 2010. It is expressly understood that the settlement amount of \$913,590 is the full, complete, and all encompassing amount owed by the Board of County Commissioners to OVMC.

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, board of developmental disabilities, alcohol and drug addiction, convention and visitors bureau, 911 operations, certificate of title, negotiated tax lien, law library, county courts, geographic information systems, grants, and sheriff's policing revenue special revenue funds and the water and sewer enterprise funds.

The County has entered into contractual agreements for construction loans from OPWC and OWDA. Under the terms of these agreements, OPWC and OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OPWC and OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of these loans for OPWC's Ribblett Road is \$82,268 and OWDA's Petersburg Waterline extension is \$129,568.

In 2010, the County assumed an OWDA loan for the Petersburg Waterline Extension in the amount of \$457,268, of which \$319,707 was ARRA loan forgiveness. The balance matures July 1, 2030 and will initially be paid from user-charges. This waterline extension is for the sole use of Aqua Ohio, a private water company. Aqua Ohio will be reimbursing the County in whole for the debt payment. This debt is not included in the County's invested in capital assets, net of related debt since the capital assets do not belong to the County.

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During 2010, the County issued \$14,795,000 in Sewer System Revenue Bonds for the purpose of refunding the 1989 Various Sewer Bonds in order to take advantage of lower interest rates and for construction projects throughout the County. An analysis of the information follows:

	1989 Various Sewer Bonds
Outstanding at December 31, 2009	\$5,785,000
Amount Refunded	(5,265,030)
Principal Payment on Non-Refunded Portion	(519,970)
Outstanding at December 31, 2010	\$0

The bonds were sold at a premium of \$45,147. Proceeds of \$5,326,945 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$5,265,030 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements.

The County decreased its total debt service payments by \$1,128,035 as a result of the advance refunding. The County also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$1,011,862.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2010 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		Oakhill Renaissance Loan		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2011	\$3,290,282	\$1,469,727	\$41,054	\$9,269	\$46,373	\$8,410	\$48,506
2012	2,655,131	1,339,918	42,266	8,058	50,588	6,893	48,506
2013	2,574,386	1,246,318	43,513	6,811	50,588	5,375	48,506
2014	2,654,086	1,159,548	44,797	5,526	50,588	3,857	48,506
2015	2,452,941	1,065,915	46,119	4,205	50,588	1,328	48,506
2016 - 2020	8,847,942	4,116,438	96,361	4,286	50,588	822	145,519
2021 - 2025	6,989,119	2,342,570	0	0	0	0	0
2026 - 2030	3,872,648	955,359	0	0	0	0	0
2031-2035	2,115,000	262,701	0	0	0	0	0
Total	\$35,451,535	\$13,958,494	\$314,110	\$38,155	\$299,313	\$26,685	\$388,049

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Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2011	\$186,000	\$376,330	(\$169,348)	\$392,982
2012	205,000	357,991	(161,096)	401,895
2013	205,000	354,711	(159,620)	400,091
2014	210,000	350,918	(157,913)	403,005
2015	215,000	345,878	(155,645)	405,233
2016-2020	1,190,000	1,618,525	(728,336)	2,080,189
2021-2025	1,485,000	1,319,960	(593,984)	2,210,976
2026-2030	1,970,000	834,355	(375,459)	2,428,896
2031-2035	1,305,000	275,061	(123,777)	1,456,284
Total	<u>\$6,971,000</u>	<u>\$5,833,729</u>	<u>(\$2,625,178)</u>	<u>\$10,179,551</u>

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$960,700	\$928,580	\$35,000	\$73,011	\$9,719	\$3,622
2012	1,005,700	882,582	35,000	71,728	9,869	3,233
2013	1,025,200	859,807	40,000	70,578	10,613	2,830
2014	1,055,600	836,533	40,000	69,209	10,913	2,427
2015	1,080,800	812,522	40,000	67,709	2,059	2,002
2016 - 2020	4,267,000	3,650,394	230,000	311,689	12,059	8,416
2021 - 2025	2,699,300	3,109,492	295,000	245,694	15,881	4,895
2026 - 2030	3,298,400	2,512,364	375,000	155,130	7,352	643
2031 - 2035	4,059,400	1,746,423	295,000	36,262	0	0
2036 - 2040	1,699,100	1,054,716	0	0	0	0
2041 - 2045	2,109,100	645,100	0	0	0	0
2046 - 2049	1,626,500	155,367	0	0	0	0
Total	<u>\$24,886,800</u>	<u>\$17,193,880</u>	<u>\$1,385,000</u>	<u>\$1,101,010</u>	<u>\$78,465</u>	<u>\$28,068</u>

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
	2011	\$1,014,778	\$201,146
2012	795,263	144,104	323,397
2013	558,165	104,650	303,651
2014	579,107	83,708	303,651
2015	601,098	61,714	296,452
2016 - 2020	1,571,848	75,731	858,141
2021 - 2025	63,372	2,321	761,694
2026 - 2030	0	0	585,742
Total	<u>\$5,183,631</u>	<u>\$673,374</u>	<u>\$3,756,122</u>

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The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of 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, 2010, are an overall debt margin of \$66,571,463.

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, 2010, there were twenty-three series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$225.5 million at December 31, 2010. The aggregate principal amount payable for the eleven series issued prior to January 1, 1996 was \$59.8 million.

Note 21 – Contractual Commitments

As of December 31, 2010, the County had the following contractual construction commitments outstanding:

Contractor	Contract Amount	Amount Paid to date	Remaining Contract
Rudzik Excavating	\$1,587,446	\$128,858	\$1,458,588
Prout Broiler Heating and Welding	1,400,932	412,500	988,432
Marucci & Gaffney	1,014,187	691,210	322,977
Paul Siegal	359,469	81,693	277,776
Murphy Contracting Company	1,406,569	1,147,673	258,896
Michael Baker Jr.	317,840	72,350	245,490
Glaus, Pyle, Schomer, Burns, Dehaven, Inc.	397,356	156,121	241,235
Neapolitan Contracting	185,557	0	185,557
CT Consultants	197,950	38,333	159,617
MS Consultants	388,365	235,509	152,856
Thomas Fok & Associates	200,909	55,000	145,909
Michael Benza & Associates	192,214	48,974	143,240
Dave Sugar Excavating Inc.	361,454	222,158	139,296
	<u>\$8,010,248</u>	<u>\$3,290,379</u>	<u>\$4,719,869</u>

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

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Note 22 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2010, 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 Payable	Interfund Receivable		
	General	Internal Service	Total
General	\$0	\$517,805	\$517,805
Department of Human Services	0	72,104	72,104
Children Services Board	0	99,036	99,036
Developmental Disabilities Board	0	415,865	415,865
Grants	0	12,350	12,350
Debt Service	64,117	0	64,117
Other Governmental Funds	0	229,488	229,488
<i>Total Governmental Funds</i>	<u>64,117</u>	<u>1,346,648</u>	<u>1,410,765</u>
Water	0	561	561
Sewer	0	198,548	198,548
<i>Total Enterprise Funds</i>	<u>0</u>	<u>199,109</u>	<u>199,109</u>
<i>Totals</i>	<u>\$64,117</u>	<u>\$1,545,757</u>	<u>\$1,609,874</u>

Interfund Transfers

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfers To	Transfers From		
	General	Children Services Board	Developmental Disabilities Board
General	\$0	\$0	\$50,000
Department of Human Services	1,017,218	0	0
Grants	115,491	0	0
Debt Service	2,459,137	0	0
Building and Equipment	130,806	37,132	887,138
Water	0	0	0
Other Governmental Funds	370,000	0	0
<i>Totals</i>	<u>\$4,092,652</u>	<u>\$37,132</u>	<u>\$937,138</u>

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Transfers To	Transfers From			Totals
	Grants	Other Governmental Funds	Sewer	
General	\$0	\$120,000	\$0	\$170,000
Department of Human Services	0	0	0	1,017,218
Grants	0	2,667,084	0	2,782,575
Debt Service	0	0	0	2,459,137
Building and Equipment	0	0	0	1,055,076
Water	0	0	307,263	307,263
Other Governmental Funds	514,444	843,840	0	1,728,284
Totals	\$514,444	\$3,630,924	\$307,263	\$9,519,553

During the year, the general fund made several transfers to other funds including a transfer to the department of human services and the child support enforcement funds for mandated funds and operating support, to the grants fund for a local match and to the debt service fund and the building and equipment fund for general obligation bond payments. The Mahoning County board of developmental disabilities and children services funds also made a transfer to the building and equipment fund for building repairs and for future capital additions and renovations for the respective departments. \$50,000 of the transfer amount from the developmental disabilities fund to the general fund was a reimbursement of shared costs. The department of motor vehicle tax also made a transfer to the roads and bridges capital project fund to match local OPWC projects. Other governmental funds transfers to the general fund are from the court funds and they were approved by the courts. The mental health board fund transferred local share monies to the grants fund. There were also various transfers which occurred throughout the year to close complete and inactive projects and grants to their original source of funding. The sewer fund transfer to the water fund was for shared costs and local match.

Note 23 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$589,099 to the Western Reserve Port Authority in 2010. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Rd. NE, Vienna, Ohio 44473-9797.

Mahoning and Columbiana Training Association, Inc.

The Mahoning and Columbiana Training Association (MCTA) is a jointly governed organization between Mahoning and Columbiana Counties. MCTA's purpose is to foster cooperation between the member counties through sharing of facilities, manpower, grants under the Workforce Investment Act (WIA) for the purpose of providing job training for economically disadvantaged individuals and other individuals facing serious barriers to employment. The Executive Council of the MCTA is made up of three Commissioners from each of the two counties. Revenues are generated from grants received pursuant to the WIA. Effective July 1, 2004, WIA payments do not pass through the County. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 9 W Front St., Youngstown, Ohio 44503.

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Mahoning County Family and Children First Council

The Mahoning County Family and Children First Council is a jointly governed organization, which was established to promote collaborative planning of health, education, and social services for children and families. Members of the Council from Mahoning County include the Alcohol & Drug Board, Juvenile Court, Children Services Board, Mental Health Board, Juvenile, Department of Human Services, Board of Health, Board of Mental Retardation and County Administrator. Other members are the United Way, Early Intervention Collaborative, Educational Service Center, Ohio Department of Youth Services, City of Youngstown, Youngstown City Schools, Youngstown State University, Help Hotline, United Methodist Community Center, OCCHA, Associated Neighborhood Centers, Head Start, and a parent representative. All members have an equal vote on the Council. The County does not maintain an ongoing financial interest in or an ongoing responsibility for the Council. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 100 Debartolo Place, Youngstown, Ohio 44512.

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 \$97,979 in 2010. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

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 2010, Mahoning County paid N.E.O.N. \$2,745,935. The majority of these payments were for the afore-mentioned services.

Note 24 – Mahoning Adult Services Company, Inc. (MASCO)

Summary of Significant Accounting Policies

Nature of Activities

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

Program Services

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

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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.

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

Method of Accounting

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

Estimates

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

Basis of Presentation

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

Cash and Cash Equivalents

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

Investments

MASCO has adopted 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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.

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.

Certificates of Deposit

MASCO held a certificate of deposit in 2010 with an interest rate of 1.49 and a maturity date in January of 2011.

Investments

Investments consisted of shares in various mutual funds with a market value of \$184,894 in 2010. Earnings on the investments and cash accounts in 2010 consist of \$7,647 in unrealized gains and \$8,893 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$111,206 and accumulated depreciation of \$83,696 with an ending net value of \$27,510 at December 31, 2010. Depreciation expense amounted to \$14,046 for 2010.

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 \$358,697. 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.

Internal and Board Restrictions

MASCO has an internal restriction on a cash account in the amount of \$24,015 in 2010 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 and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects.

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

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

Child Support Enforcement Fund – To account for 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 restricted monies from Auditor's fees to assess real property within the County for tax valuation purposes as required by law.

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

911 Operations Fund – To account for tax revenue restricted 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 are restricted 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 are restricted for the purchase or lease of micrographic or other equipment for the recorder.

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

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 are restricted to be used towards computerization of the Courts and legal research.

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Convention and Visitors Bureau Fund – To account for a one percent allocation of the Hotel/Motel tax restricted 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 restricted to pay for operational costs of the license program and educational programs regarding handgun use.

Tax Administration Negotiated Lien Fund – This fund was created when the Treasurer’s Office held its first ever negotiated tax lien certificate sale. The fund is restricted 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 funds restricted for the administration of policing contracts between the Sheriff and local governments.

Ohio Peace Officer Training Fund – To account for restricted funds received and expended for the continuing professional training of peace officers.

Nonmajor Capital Projects Funds

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

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

HAZMAT Fund – To account for note proceeds restricted for the purchase of a hazardous material response vehicle.

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$22,870,110	\$2,304,316	\$25,174,426
Cash and Cash Equivalents In Segregated Accounts	4,116	0	4,116
Accounts Receivable	767,052	0	767,052
Intergovernmental Receivable	5,653,191	74,818	5,728,009
Property Taxes Receivable	4,117,742	0	4,117,742
Special Assessments Receivable	366,661	0	366,661
<i>Total Assets</i>	<u>\$33,778,872</u>	<u>\$2,379,134</u>	<u>\$36,158,006</u>
Liabilities			
Accounts Payable	\$508,517	\$51,367	\$559,884
Accrued Wages	420,319	0	420,319
Intergovernmental Payable	401,597	0	401,597
Matured Compensated Absences Payable	25,965	0	25,965
Interfund Payable	229,488	0	229,488
Deferred Revenue	8,355,025	0	8,355,025
<i>Total Liabilities</i>	<u>9,940,911</u>	<u>51,367</u>	<u>9,992,278</u>
Fund Balances			
Restricted	23,843,923	2,327,767	26,171,690
Unassigned (Deficit)	(5,962)	0	(5,962)
<i>Total Fund Balances</i>	<u>23,837,961</u>	<u>2,327,767</u>	<u>26,165,728</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$33,778,872</u>	<u>\$2,379,134</u>	<u>\$36,158,006</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$3,390,420	\$0	\$3,390,420
Intergovernmental	20,337,361	3,143,957	23,481,318
Interest	47,574	48,474	96,048
Fees, Licenses and Permits	10,398,471	0	10,398,471
Fines and Forfeitures	873,862	0	873,862
Rentals and Royalties	101	0	101
Charges for Services	277,384	0	277,384
Special Assessments	288,849	0	288,849
Other	2,073,496	0	2,073,496
<i>Total Revenues</i>	<u>37,687,518</u>	<u>3,192,431</u>	<u>40,879,949</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	4,664,825	0	4,664,825
Judicial	2,402,012	0	2,402,012
Public Safety	774,576	0	774,576
Public Works	9,083,394	0	9,083,394
Health	9,523,231	0	9,523,231
Human Services	6,239,403	0	6,239,403
Capital Outlay	0	4,228,481	4,228,481
Debt Service:			
Principal Retirement	370,703	0	370,703
Interest and Fiscal Charges	123,714	105,171	228,885
Issuance Costs	0	12,266	12,266
<i>Total Expenditures</i>	<u>33,181,858</u>	<u>4,345,918</u>	<u>37,527,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,505,660</u>	<u>(1,153,487)</u>	<u>3,352,173</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	11,850	0	11,850
General Obligation Bonds Issued	0	455,000	455,000
Premium on General Obligation Bonds	0	8,266	8,266
Transfers In	891,837	836,447	1,728,284
Transfers Out	(3,630,924)	0	(3,630,924)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,727,237)</u>	<u>1,299,713</u>	<u>(1,427,524)</u>
<i>Net Change in Fund Balances</i>	1,778,423	146,226	1,924,649
<i>Fund Balances Beginning of Year</i>	<u>22,059,538</u>	<u>2,181,541</u>	<u>24,241,079</u>
<i>Fund Balances End of Year</i>	<u>\$23,837,961</u>	<u>\$2,327,767</u>	<u>\$26,165,728</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Motor Vehicle Gasoline Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$2,152,925	\$168,472	\$55,713	\$932,001
Cash and Cash Equivalents				
In Segregated Accounts	0	0	4,016	0
Accounts Receivable	8,957	0	252,767	0
Intergovernmental Receivable	5,352,590	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,514,472</u>	<u>\$168,472</u>	<u>\$312,496</u>	<u>\$932,001</u>
Liabilities				
Accounts Payable	\$171,663	\$0	\$742	\$2,674
Accrued Wages	160,749	0	111,877	27,520
Intergovernmental Payable	120,884	0	184,541	19,266
Matured Compensated Absences Payable	22,169	0	0	0
Interfund Payable	182,298	0	21,298	4,685
Deferred Revenue	3,620,877	0	0	0
<i>Total Liabilities</i>	<u>4,278,640</u>	<u>0</u>	<u>318,458</u>	<u>54,145</u>
Fund Balances				
Restricted	3,235,832	168,472	0	877,856
Unassigned (Deficit)	0	0	(5,962)	0
<i>Total Fund Balances (Deficit)</i>	<u>3,235,832</u>	<u>168,472</u>	<u>(5,962)</u>	<u>877,856</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,514,472</u>	<u>\$168,472</u>	<u>\$312,496</u>	<u>\$932,001</u>

<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Board of Mental Health</u>
\$786,753	\$693,626	\$1,536,586	\$5,864,782
100	0	0	0
0	0	252,013	1,380
0	0	0	300,601
0	0	0	4,117,742
0	0	0	0
<u>\$786,853</u>	<u>\$693,626</u>	<u>\$1,788,599</u>	<u>\$10,284,505</u>
\$7,523	\$1,962	\$55,809	\$201,273
6,031	12,372	15,300	18,321
4,276	8,429	233	7,635
0	0	0	0
1,582	1,758	2,607	2,869
0	0	0	4,367,487
<u>19,412</u>	<u>24,521</u>	<u>73,949</u>	<u>4,597,585</u>
767,441	669,105	1,714,650	5,686,920
0	0	0	0
<u>767,441</u>	<u>669,105</u>	<u>1,714,650</u>	<u>5,686,920</u>
<u>\$786,853</u>	<u>\$693,626</u>	<u>\$1,788,599</u>	<u>\$10,284,505</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2010

	Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
Assets				
Equity in Pooled Cash and Cash Equivalents	\$172,192	\$63,962	\$496,652	\$105,972
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	486	0	2,911	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$172,678</u>	<u>\$63,962</u>	<u>\$499,563</u>	<u>\$105,972</u>
Liabilities				
Accounts Payable	\$148	\$0	\$2,009	\$457
Accrued Wages	5,531	0	0	0
Intergovernmental Payable	4,603	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	1,233	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>11,515</u>	<u>0</u>	<u>2,009</u>	<u>457</u>
Fund Balances				
Restricted	161,163	63,962	497,554	105,515
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>161,163</u>	<u>63,962</u>	<u>497,554</u>	<u>105,515</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$172,678</u>	<u>\$63,962</u>	<u>\$499,563</u>	<u>\$105,972</u>

<u>911 Operations</u>	<u>Certificate of Title Administration</u>	<u>Recorder Equipment</u>	<u>County Probation Services</u>
\$1,595,475	\$618,297	\$607,525	\$1,589,805
0	0	0	0
0	99,444	560	18,347
0	0	0	0
0	0	0	0
<u>366,661</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,962,136</u>	<u>\$717,741</u>	<u>\$608,085</u>	<u>\$1,608,152</u>
\$357	\$1,787	\$8,051	\$228
3,634	27,642	0	0
2,502	19,175	0	0
0	3,796	0	0
594	5,653	0	0
<u>366,661</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>373,748</u>	<u>58,053</u>	<u>8,051</u>	<u>228</u>
1,588,388	659,688	600,034	1,607,924
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,588,388</u>	<u>659,688</u>	<u>600,034</u>	<u>1,607,924</u>
<u>\$1,962,136</u>	<u>\$717,741</u>	<u>\$608,085</u>	<u>\$1,608,152</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2010

	County Courts	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,538,857	\$124,344	\$140,088	\$134,577
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	88,577	32,495	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$3,627,434</u>	<u>\$156,839</u>	<u>\$140,088</u>	<u>\$134,577</u>
Liabilities				
Accounts Payable	\$29,151	\$22,221	\$0	\$107
Accrued Wages	6,731	4,244	2,139	3,423
Intergovernmental Payable	6,341	3,019	1,491	2,386
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	1,300	599	482	553
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>43,523</u>	<u>30,083</u>	<u>4,112</u>	<u>6,469</u>
Fund Balances				
Restricted	3,583,911	126,756	135,976	128,108
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,583,911</u>	<u>126,756</u>	<u>135,976</u>	<u>128,108</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,627,434</u>	<u>\$156,839</u>	<u>\$140,088</u>	<u>\$134,577</u>

<u>Concealed Handgun License</u>	<u>Tax Administration Negotiated Lien</u>	<u>Sheriff's Policing Revenue</u>	<u>Ohio Peace Officer Training</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$114,134	\$1,284,601	\$45,719	\$47,052	\$22,870,110
0	0	0	0	4,116
6,815	2,300	0	0	767,052
0	0	0	0	5,653,191
0	0	0	0	4,117,742
0	0	0	0	366,661
<u>\$120,949</u>	<u>\$1,286,901</u>	<u>\$45,719</u>	<u>\$47,052</u>	<u>\$33,778,872</u>
\$0	\$2,355	\$0	\$0	\$508,517
0	9,534	5,271	0	420,319
7,543	6,154	3,119	0	401,597
0	0	0	0	25,965
0	1,156	821	0	229,488
0	0	0	0	8,355,025
<u>7,543</u>	<u>19,199</u>	<u>9,211</u>	<u>0</u>	<u>9,940,911</u>
113,406	1,267,702	36,508	47,052	23,843,923
0	0	0	0	(5,962)
<u>113,406</u>	<u>1,267,702</u>	<u>36,508</u>	<u>47,052</u>	<u>23,837,961</u>
<u>\$120,949</u>	<u>\$1,286,901</u>	<u>\$45,719</u>	<u>\$47,052</u>	<u>\$33,778,872</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Motor Vehicle Gasoline Tax	County Engineer
Revenues		
Property Taxes	\$0	\$0
Intergovernmental	10,788,599	0
Interest	44,102	3,472
Fees, Licenses and Permits	13,496	0
Fines and Forfeitures	123,771	0
Rentals and Royalties	101	0
Charges for Services	0	0
Special Assessments	0	0
Other	93,024	0
<i>Total Revenues</i>	<u>11,063,093</u>	<u>3,472</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	9,083,394	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	370,703	0
Interest and Fiscal Charges	123,714	0
<i>Total Expenditures</i>	<u>9,577,811</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,485,282</u>	<u>3,472</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	10,200	0
Transfers In	0	0
Transfers Out	(836,447)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(826,247)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	659,035	3,472
<i>Fund Balances Beginning of Year</i>	<u>2,576,797</u>	<u>165,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,235,832</u></u>	<u><u>\$168,472</u></u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection
\$0	\$0	\$0	\$0
4,031,934	0	0	0
0	0	0	0
661,846	2,107,955	478,130	446,180
0	0	23,272	0
0	0	0	0
0	12	22,428	0
0	0	0	0
1,091,782	0	0	4,421
<u>5,785,562</u>	<u>2,107,967</u>	<u>523,830</u>	<u>450,601</u>
0	2,371,798	0	519,625
0	0	0	0
0	0	0	0
0	0	0	0
0	0	372,615	0
6,239,403	0	0	0
0	0	0	0
0	0	0	0
<u>6,239,403</u>	<u>2,371,798</u>	<u>372,615</u>	<u>519,625</u>
<u>(453,841)</u>	<u>(263,831)</u>	<u>151,215</u>	<u>(69,024)</u>
0	0	0	0
370,000	0	0	0
0	0	0	0
<u>370,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(83,841)	(263,831)	151,215	(69,024)
<u>77,879</u>	<u>1,141,687</u>	<u>616,226</u>	<u>738,129</u>
<u>(\$5,962)</u>	<u>\$877,856</u>	<u>\$767,441</u>	<u>\$669,105</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, 2010

	Solid Waste Management	Board of Mental Health	Alcohol and Drug Addiction Board
Revenues			
Property Taxes	\$0	\$3,390,420	\$0
Intergovernmental	0	4,868,272	16,330
Interest	0	0	0
Fees, Licenses and Permits	3,036,761	0	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Special Assessments	0	0	0
Other	11,078	796,627	1,133
<i>Total Revenues</i>	<u>3,047,839</u>	<u>9,055,319</u>	<u>17,463</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	3,059,495	5,726,105	365,016
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>3,059,495</u>	<u>5,726,105</u>	<u>365,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,656)</u>	<u>3,329,214</u>	<u>(347,553)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	1,650	0	0
Transfers In	0	0	521,837
Transfers Out	0	(2,542,200)	(35,449)
<i>Total Other Financing Sources (Uses)</i>	<u>1,650</u>	<u>(2,542,200)</u>	<u>486,388</u>
<i>Net Change in Fund Balances</i>	(10,006)	787,014	138,835
<i>Fund Balances Beginning of Year</i>	<u>1,724,656</u>	<u>4,899,906</u>	<u>22,328</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,714,650</u></u>	<u><u>\$5,686,920</u></u>	<u><u>\$161,163</u></u>

<u>Drug Law Enforcement</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Clerk</u>	<u>911 Operations</u>
\$0	\$0	\$0	\$0
0	0	0	632,226
0	0	0	0
0	0	41,720	0
0	169,881	0	0
0	0	0	0
0	0	0	0
0	0	0	288,849
0	0	0	0
<u>0</u>	<u>169,881</u>	<u>41,720</u>	<u>921,075</u>
0	0	0	0
0	0	53,801	0
4,312	97,774	0	329,426
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>4,312</u>	<u>97,774</u>	<u>53,801</u>	<u>329,426</u>
<u>(4,312)</u>	<u>72,107</u>	<u>(12,081)</u>	<u>591,649</u>
0	0	0	0
0	0	0	0
0	(7,393)	0	0
<u>0</u>	<u>(7,393)</u>	<u>0</u>	<u>0</u>
<u>(4,312)</u>	<u>64,714</u>	<u>(12,081)</u>	<u>591,649</u>
<u>68,274</u>	<u>432,840</u>	<u>117,596</u>	<u>996,739</u>
<u>\$63,962</u>	<u>\$497,554</u>	<u>\$105,515</u>	<u>\$1,588,388</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, 2010

	Certificate of Title Administration	Recorder Equipment
Revenues		
Property Taxes	\$0	\$0
Intergovernmental	0	0
Interest	0	0
Fees, Licenses and Permits	1,477,714	112,008
Fines and Forfeitures	0	0
Rentals and Royalties	0	0
Charges for Services	0	0
Special Assessments	0	0
Other	60	0
<i>Total Revenues</i>	<u>1,477,774</u>	<u>112,008</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	122,445
Judicial	1,173,364	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>1,173,364</u>	<u>122,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>304,410</u>	<u>(10,437)</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	304,410	(10,437)
<i>Fund Balances Beginning of Year</i>	<u>355,278</u>	<u>610,471</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$659,688</u></u>	<u><u>\$600,034</u></u>

County Probation Services	County Courts	Law Library Resources
\$0	\$0	\$0
0	0	0
0	0	0
295,220	1,265,834	38,335
7,481	20,665	528,792
0	0	0
0	30,000	2,109
0	0	0
0	17,299	57,992
<u>302,701</u>	<u>1,333,798</u>	<u>627,228</u>
0	0	500,472
19,378	1,155,469	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>19,378</u>	<u>1,155,469</u>	<u>500,472</u>
<u>283,323</u>	<u>178,329</u>	<u>126,756</u>
0	0	0
0	0	0
(35,000)	(174,435)	0
<u>(35,000)</u>	<u>(174,435)</u>	<u>0</u>
248,323	3,894	126,756
<u>1,359,601</u>	<u>3,580,017</u>	<u>0</u>
<u>\$1,607,924</u>	<u>\$3,583,911</u>	<u>\$126,756</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, 2010

	Geographic Information System	Convention and Visitors Bureau
Revenues		
Property Taxes	\$0	\$0
Intergovernmental	0	0
Interest	0	0
Fees, Licenses and Permits	0	255,460
Fines and Forfeitures	0	0
Rentals and Royalties	0	0
Charges for Services	0	0
Special Assessments	0	0
Other	80	0
<i>Total Revenues</i>	<u>80</u>	<u>255,460</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	148,767	279,090
Judicial	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>148,767</u>	<u>279,090</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(148,687)</u>	<u>(23,630)</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(148,687)	(23,630)
<i>Fund Balances Beginning of Year</i>	<u>284,663</u>	<u>151,738</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$135,976</u></u>	<u><u>\$128,108</u></u>

Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$3,390,420
0	0	0	0	20,337,361
0	0	0	0	47,574
138,192	22,120	0	7,500	10,398,471
0	0	0	0	873,862
0	0	0	0	101
0	0	222,835	0	277,384
0	0	0	0	288,849
0	0	0	0	2,073,496
138,192	22,120	222,835	7,500	37,687,518
0	722,628	0	0	4,664,825
0	0	0	0	2,402,012
119,111	0	210,664	13,289	774,576
0	0	0	0	9,083,394
0	0	0	0	9,523,231
0	0	0	0	6,239,403
0	0	0	0	370,703
0	0	0	0	123,714
119,111	722,628	210,664	13,289	33,181,858
19,081	(700,508)	12,171	(5,789)	4,505,660
0	0	0	0	11,850
0	0	0	0	891,837
0	0	0	0	(3,630,924)
0	0	0	0	(2,727,237)
19,081	(700,508)	12,171	(5,789)	1,778,423
94,325	1,968,210	24,337	52,841	22,059,538
\$113,406	\$1,267,702	\$36,508	\$47,052	\$23,837,961

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,260,408	\$43,908	\$2,304,316
Intergovernmental Receivable	74,818	0	74,818
<i>Total Assets</i>	<u>\$2,335,226</u>	<u>\$43,908</u>	<u>\$2,379,134</u>
Liabilities			
Accounts Payable	\$51,367	\$0	\$51,367
Fund Balances			
Restricted	2,283,859	43,908	2,327,767
<i>Total Liabilities and Fund Balances</i>	<u>\$2,335,226</u>	<u>\$43,908</u>	<u>\$2,379,134</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$3,143,957	\$0	\$3,143,957
Interest	48,474	0	48,474
<i>Total Revenues</i>	<u>3,192,431</u>	<u>0</u>	<u>3,192,431</u>
Expenditures			
Capital Outlay	3,831,234	397,247	4,228,481
Debt Service:			
Interest and Fiscal Charges	100,304	4,867	105,171
Bond Issuance Costs	0	12,266	12,266
<i>Total Expenditures</i>	<u>3,931,538</u>	<u>414,380</u>	<u>4,345,918</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(739,107)</u>	<u>(414,380)</u>	<u>(1,153,487)</u>
Other Financing Sources			
General Obligation Bonds Issued	0	455,000	455,000
Premium on General Obligation Bonds	0	8,266	8,266
Transfers In	836,447	0	836,447
<i>Total Other Financing Sources</i>	<u>836,447</u>	<u>463,266</u>	<u>1,299,713</u>
<i>Net Change in Fund Balances</i>	97,340	48,886	146,226
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,186,519</u>	<u>(4,978)</u>	<u>2,181,541</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,283,859</u></u>	<u><u>\$43,908</u></u>	<u><u>\$2,327,767</u></u>

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.

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

Mahoning County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2010

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$78,391	\$2,540,886	\$2,928,901	\$77,517	\$5,625,695
Interfund Receivable	0	1,545,757	0	0	1,545,757
Deferred Charges	0	0	36,317	0	36,317
<i>Total Assets</i>	<u>78,391</u>	<u>4,086,643</u>	<u>2,965,218</u>	<u>77,517</u>	<u>7,207,769</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	19,640	0	0	8,564	28,204
Intergovernmental Payable	0	1,563,033	0	0	1,563,033
Accrued Interest Payable	0	0	8,933	0	8,933
Notes Payable	0	0	4,037,983	0	4,037,983
Claims Payable	0	816,124	1,258,094	0	2,074,218
<i>Total Current Liabilities</i>	<u>19,640</u>	<u>2,379,157</u>	<u>5,305,010</u>	<u>8,564</u>	<u>7,712,371</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Claims Payable	0	632,156	0	0	632,156
<i>Total Liabilities</i>	<u>19,640</u>	<u>3,011,313</u>	<u>5,305,010</u>	<u>8,564</u>	<u>8,344,527</u>
Net Assets					
Unrestricted (Deficit)	<u>\$58,751</u>	<u>\$1,075,330</u>	<u>(\$2,339,792)</u>	<u>\$68,953</u>	<u>(\$1,136,758)</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$457,879	\$1,725,502	\$16,779,209	\$495,425	\$19,458,015
Operating Expenses					
Contractual Services	438,417	869,226	1,029,196	412,047	2,748,886
Claims	0	334,579	15,606,752	0	15,941,331
Change in Worker's Compensation Estimate	0	302,121	0	0	302,121
Other	17,317	0	4,073,755	5,387	4,096,459
<i>Total Operating Expenses</i>	455,734	1,505,926	20,709,703	417,434	23,088,797
<i>Operating Income (Loss)</i>	2,145	219,576	(3,930,494)	77,991	(3,630,782)
Non-Operating Expenses					
Interest and Fiscal Charges	0	0	(10,599)	0	(10,599)
<i>Change in Net Assets</i>	2,145	219,576	(3,941,093)	77,991	(3,641,381)
<i>Net Assets Beginning of Year</i>	56,606	855,754	1,601,301	(9,038)	2,504,623
<i>Net Assets (Deficit) End of Year</i>	\$58,751	\$1,075,330	(\$2,339,792)	\$68,953	(\$1,136,758)

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund					
Services Provided	\$457,879	\$2,300,939	\$16,779,209	\$495,425	\$20,033,452
Cash Payments for Goods and Services	(440,752)	0	(1,029,196)	(493,862)	(1,963,810)
Cash Payments for Claims	0	0	(15,565,039)	0	(15,565,039)
Cash Payments for Workers'					
Compensation Premiums	0	(1,194,452)	0	0	(1,194,452)
Cash Payments to State Bureau of Workers'					
Compensation for Claims	0	(960,532)	0	0	(960,532)
Other Cash Payments	(17,317)	0	(4,073,755)	0	(4,091,072)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(190)	145,955	(3,888,781)	1,563	(3,741,453)
Cash Flows from Noncapital and Related Financing Activities					
Proceeds from Sale of Notes	0	0	4,020,000	0	4,020,000
Premium on Sale of Notes	0	0	19,618	0	19,618
Issuance Costs	0	0	(39,618)	0	(39,618)
<i>Net Cash Provided by Noncapital and Related Financing Activities</i>	0	0	4,000,000	0	4,000,000
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(190)	145,955	111,219	1,563	258,547
<i>Cash and Cash Equivalents Beginning of Year</i>	78,581	2,394,931	2,817,682	75,954	5,367,148
<i>Cash and Cash Equivalents End of Year</i>	\$78,391	\$2,540,886	\$2,928,901	\$77,517	\$5,625,695
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	\$2,145	\$219,576	(\$3,930,494)	\$77,991	(\$3,630,782)
Decrease in Interfund Receivable	0	575,437	0	0	575,437
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(2,335)	0	0	(76,428)	(78,763)
Intergovernmental Payable	0	(581,289)	0	0	(581,289)
Claims Payable	0	(67,769)	41,713	0	(26,056)
<i>Total Adjustments</i>	(2,335)	(73,621)	41,713	(76,428)	(110,671)
<i>Net Cash Provided by (Used In) Operating Activities</i>	(\$190)	\$145,955	(\$3,888,781)	\$1,563	(\$3,741,453)

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.

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

Appellate Court Fund

Hazardous Materials Fund

Municipal Court Fines Fund

Mineral Leases Fund

Motor Vehicle Tax Fund

Architecture Review Fees Fund

Private Sewer and Water Rotary Fund

Marriage License Fund

Children's Trust Fund

Prosecutor Law Enforcement Fund

Ohio Board of Building Standards Fund

Ohio Elections Commission Fund

Treasurer Advance Real Estate Payments Fund

Treasurer's TIP Payment Fund

Recorder Housing Trust Fees Fund

Prosecutor Federal Law Enforcement Fund

Ohio Public Defenders Fee Fund

Planning Commission Escrow

Court Agency Fund

Undivided Foreclosures Fund

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,598,801	\$5,475,269	\$5,520,250	\$1,553,820
Liabilities				
Undistributed Monies	\$1,598,801	\$5,475,269	\$5,520,250	\$1,553,820
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,691	\$109,918	\$188,155	(\$35,546)
Liabilities				
Undistributed Monies	\$42,691	\$109,918	\$188,155	(\$35,546)
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$389,196	\$349,503	\$410,887	\$327,812
Liabilities				
Deposits Held and Due to Others	\$389,196	\$349,503	\$410,887	\$327,812
Hazardous Materials				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,995	\$67,837	\$41,893	\$68,939
Liabilities				
Undistributed Monies	\$42,995	\$67,837	\$41,893	\$68,939
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,066,088	\$234,902,455	\$236,048,695	\$7,919,848
Property Tax Receivable	237,572,968	146,858,190	237,572,968	146,858,190
Special Assessment Receivable	2,471,981	1,810,699	2,471,981	1,810,699
Total Assets	\$249,111,037	\$383,571,344	\$476,093,644	\$156,588,737
Liabilities				
Intergovernmental Payable	\$240,044,949	\$148,668,889	\$240,044,949	\$148,668,889
Undistributed Monies	9,066,088	234,902,455	236,048,695	7,919,848
Total Liabilities	\$249,111,037	\$383,571,344	\$476,093,644	\$156,588,737

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,431	\$59,924	\$65,355	\$0
Liabilities				
Undistributed Monies	\$5,431	\$59,924	\$65,355	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$58,329	\$58,328	\$1
Liabilities				
Deposits Held and Due to Others	\$0	\$58,329	\$58,328	\$1
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,869,433	\$1,869,433	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,869,433	\$1,869,433	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,431	\$93,630	\$99,007	\$8,054
Liabilities				
Undistributed Monies	\$13,431	\$93,630	\$99,007	\$8,054
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$592	\$29,873	\$18,736	\$11,729
Liabilities				
Undistributed Monies	\$592	\$29,873	\$18,736	\$11,729

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,130	\$38,123	\$39,922	\$19,331
Liabilities				
Undistributed Monies	\$21,130	\$38,123	\$39,922	\$19,331
<i>Children's Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$77,139	\$77,139	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$77,139	\$77,139	\$0
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$238,618	\$55,073	\$272,326	\$21,365
Liabilities				
Deposits Held and Due to Others	\$238,618	\$55,073	\$272,326	\$21,365
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$803	\$10,936	\$11,098	\$641
Liabilities				
Deposits Held and Due to Others	\$803	\$10,936	\$11,098	\$641
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$945	\$920	\$25
Liabilities				
Deposits Held and Due to Others	\$0	\$945	\$920	\$25

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Treasurer Advance Real Estate Payments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,005	\$458,941	\$446,586	\$13,360
Liabilities				
Intergovernmental Payable	\$1,005	\$458,941	\$446,586	\$13,360
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,329,100	\$0	\$541,535	\$1,787,565
Liabilities				
Intergovernmental	\$2,329,100	\$0	\$541,535	\$1,787,565
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$215,182	\$825,267	\$807,601	\$232,848
Liabilities				
Deposits Held and Due to Others	\$215,182	\$825,267	\$807,601	\$232,848
<i>Prosecutor Federal Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,412	\$0	\$7,412	\$0
Liabilities				
Undistributed Monies	\$7,412	\$0	\$7,412	\$0
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,393	\$72,319	\$72,733	\$5,979
Liabilities				
Deposits Held and Due to Others	\$6,393	\$72,319	\$72,733	\$5,979
<i>Planning Commission Escrow</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$42,400	\$0	\$42,400
Liabilities				
Deposits Held and Due to Others	\$0	\$42,400	\$0	\$42,400

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$821,497	\$26,997,457	\$25,875,967	\$1,942,987
Liabilities				
Payroll Withholdings	\$821,497	\$26,997,457	\$25,875,967	\$1,942,987
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,683,646	\$41,064,103	\$40,347,243	\$4,400,506
Liabilities				
Deposits Held and Due to Others	\$3,683,646	\$41,064,103	\$40,347,243	\$4,400,506
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$911,470	\$4,497,190	\$4,739,531	\$669,129
Liabilities				
Deposits Held and Due to Others	\$911,470	\$4,497,190	\$4,739,531	\$669,129
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,800,365	\$271,552,371	\$272,473,978	\$13,878,758
Cash and Cash Equivalents in Segregated Accounts	4,595,116	45,603,693	45,086,774	5,112,035
Receivables:				
Property Taxes	237,572,968	146,858,190	237,572,968	146,858,190
Special Assessment	2,471,981	1,810,699	2,471,981	1,810,699
Total Assets	\$259,440,430	\$465,824,953	\$557,605,701	\$167,659,682
Liabilities				
Intergovernmental Payable	\$242,375,054	\$150,997,263	\$242,902,503	\$150,469,814
Undistributed Monies	10,798,571	240,777,029	242,029,425	9,546,175
Payroll Withholdings	821,497	26,997,457	25,875,967	1,942,987
Deposits Held and Due to Others	5,445,308	47,053,204	46,797,806	5,700,706
Total Liabilities	\$259,440,430	\$465,824,953	\$557,605,701	\$167,659,682

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**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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,084,602	\$7,247,832	\$7,262,802	\$14,970
Permissive Sales Tax	26,250,000	27,050,000	27,086,743	36,743
Intergovernmental	11,694,701	9,352,336	9,329,490	(22,846)
Conveyance Fees	1,142,000	1,142,000	1,305,659	163,659
Interest	2,362,700	1,300,000	1,320,632	20,632
Fees, Licenses and Permits	4,402,325	4,292,325	4,251,131	(41,194)
Fines and Forfeitures	1,760,670	1,954,264	1,888,734	(65,530)
Rentals and Royalties	1,169,000	1,169,000	1,133,898	(35,102)
Charges for Services	1,501,680	1,523,680	1,610,827	87,147
Other	287,180	901,429	1,077,424	175,995
<i>Total Revenues</i>	57,654,858	55,932,866	56,267,340	334,474
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	786,834	836,644	836,301	343
Materials and Supplies	157,281	20,456	15,199	5,257
Contractual Services	23,137	247,084	211,605	35,479
Capital Outlay	429	76,953	76,953	0
Other	0	3,315	3,314	1
Total Commissioners	967,681	1,184,452	1,143,372	41,080
Microfilm				
Personal Services	127,258	157,769	157,021	748
Materials and Supplies	25,655	6,266	6,266	0
Contractual Services	6,867	10,819	9,438	1,381
Total Microfilm	159,780	174,854	172,725	2,129
Planning Commission				
Personal Services	142,901	144,200	141,050	3,150
Materials and Supplies	9,290	3,226	3,198	28
Contractual Services	23,998	32,312	32,312	0
Capital Outlay	0	5,175	5,175	0
Total Planning Commission	\$176,189	\$184,913	\$181,735	\$3,178

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$1,622,275	\$1,828,940	\$1,795,498	\$33,442
Materials and Supplies	1,004	7,500	6,067	1,433
Contractual Services	1,647,012	1,242,776	1,177,660	65,116
Capital Outlay	1,563	1,563	1,563	0
Total Facilities Management	3,271,854	3,080,779	2,980,788	99,991
Auditor				
Personal Services	703,538	616,149	616,148	1
Materials and Supplies	124,693	31,383	31,383	0
Contractual Services	10,385	44,811	44,811	0
Other	0	9,420	8,811	609
Total Auditor	838,616	701,763	701,153	610
Treasurer				
Personal Services	306,763	319,012	319,010	2
Materials and Supplies	102,345	10,209	2,567	7,642
Contractual Services	34,645	94,762	94,690	72
Other	0	4,200	3,666	534
Total Treasurer	443,753	428,183	419,933	8,250
Prosecutor				
Personal Services	2,192,751	2,128,589	2,139,311	(10,722)
Materials and Supplies	362,773	25,314	24,370	944
Contractual Services	164,913	120,536	120,533	3
Capital Outlay	0	2,686	2,685	1
Other	0	77,360	77,360	0
Total Prosecutor	2,720,437	2,354,485	2,364,259	(9,774)
Recorder				
Personal Services	333,394	331,052	320,747	10,305
Materials and Supplies	7,867	7,407	7,407	0
Contractual Services	0	1,967	1,760	207
Total Recorder	341,261	340,426	329,914	10,512
Board of Elections				
Personal Services	1,067,380	1,217,459	1,217,458	1
Materials and Supplies	2,829	87,171	78,244	8,927
Contractual Services	217,707	322,542	318,236	4,306
Capital Outlay	0	2,325	2,142	183
Total Board of Elections	\$1,287,916	\$1,629,497	\$1,616,080	\$13,417

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing				
Personal Services	\$564,485	\$615,878	\$609,798	\$6,080
Materials and Supplies	695	1,399	1,399	0
Contractual Services	209,893	103,065	101,514	1,551
Capital Outlay	8,283	67,512	67,512	0
	783,356	787,854	780,223	7,631
Total Data Processing				
Administrative Costs				
Personal Services	3,103,842	973,681	973,680	1
Contractual Services	3,171,222	1,075,342	1,104,871	(29,529)
Other	0	513,983	513,983	0
	6,275,064	2,563,006	2,592,534	(29,528)
Total Administrative Costs				
Unclaimed Monies				
Other	0	0	19,895	(19,895)
	0	0	19,895	(19,895)
<i>Total Legislative and Executive</i>	<i>17,265,907</i>	<i>13,430,212</i>	<i>13,302,611</i>	<i>127,601</i>
General Government:				
Judicial				
Clerk of Courts				
Personal Services	1,034,366	1,178,177	1,173,544	4,633
Materials and Supplies	305,138	186,609	186,607	2
Contractual Services	4,060	14,027	14,026	1
Capital Outlay	0	1,600	1,600	0
	1,343,564	1,380,413	1,375,777	4,636
Total Clerk of Courts				
Common Pleas				
Personal Services	1,782,174	1,995,132	1,995,132	0
Materials and Supplies	233,354	0	0	0
Contractual Services	2,017,629	2,311,739	2,260,391	51,348
	4,033,157	4,306,871	4,255,523	51,348
Total Common Pleas				
Law Library				
Personal Services	\$55,693	\$0	\$0	\$0
	\$55,693	\$0	\$0	\$0

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$639,391	\$779,662	\$779,662	\$0
Materials and Supplies	73,916	5,440	5,438	2
Contractual Services	609	12,999	12,997	2
Capital Outlay	0	4,800	4,800	0
Total Domestic Relations	713,916	802,901	802,897	4
Juvenile Court				
Personal Services	4,171,564	4,536,297	4,536,296	1
Materials and Supplies	1,148,978	294,573	294,573	0
Contractual Services	10,803	426,926	408,329	18,597
Capital Outlay	1,003	4,348	4,348	0
Other	0	60	60	0
Total Juvenile Court	5,332,348	5,262,204	5,243,606	18,598
Probate Court				
Personal Services	638,357	733,632	733,630	2
Materials and Supplies	113,668	6,028	5,965	63
Contractual Services	13,757	36,111	35,750	361
Capital Outlay	10,558	11,508	11,416	92
Total Probate Court	776,340	787,279	786,761	518
Municipal Courts				
Personal Services	247,997	303,582	282,757	20,825
Contractual Services	23,382	10,000	5,788	4,212
Total Municipal Courts	271,379	313,582	288,545	25,037
County Courts				
Personal Services	1,525,083	1,673,486	1,658,976	14,510
Materials and Supplies	391,011	90,225	79,407	10,818
Contractual Services	52,250	278,731	272,982	5,749
Capital Outlay	0	2,974	2,971	3
Other	0	150	150	0
Total County Courts	1,968,344	2,045,566	2,014,486	31,080
Total Judicial	14,494,741	14,898,816	14,767,595	131,221
Total General Government	\$31,760,648	\$28,329,028	\$28,070,206	\$258,822

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Jail Medical				
Personal Services	\$66,215	\$69,824	\$69,823	\$1
Contractual Services	1,496,212	1,662,315	1,662,315	0
Capital Outlay	2,541	2,541	2,541	0
Total Jail Medical	1,564,968	1,734,680	1,734,679	1
Sheriff				
Personal Services	13,206,597	13,792,365	13,752,743	39,622
Materials and Supplies	1,933,092	922,376	922,376	0
Contractual Services	960,764	1,327,454	1,300,230	27,224
Capital Outlay	110	0	0	0
Other	178	63,642	63,642	0
Total Sheriff	16,100,741	16,105,837	16,038,991	66,846
Emergency 911 Dispatch				
Personal Services	564,899	697,788	694,376	3,412
Materials and Supplies	72,658	10,105	10,105	0
Contractual Services	126,424	215,965	215,952	13
Capital Outlay	0	7,119	7,119	0
Total Emergency 911 Dispatch	763,981	930,977	927,552	3,425
Coroner				
Personal Services	434,196	412,043	412,042	1
Materials and Supplies	95,691	6,259	6,259	0
Contractual Services	29,564	172,753	172,753	0
Capital Outlay	13,000	12,798	12,797	1
Total Coroner	572,451	603,853	603,851	2
Building Regulations Department				
Personal Services	448,468	448,468	418,712	29,756
Materials and Supplies	18,965	19,183	18,948	235
Contractual Services	79,265	94,534	85,490	9,044
Capital Outlay	34,000	17,413	2,287	15,126
Other	21,000	21,000	722	20,278
Total Building Regulations Department	601,698	600,598	526,159	74,439
<i>Total Public Safety</i>	\$19,603,839	\$19,975,945	\$19,831,232	\$144,713

(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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veteran Services				
Personal Services	\$453,161	\$521,500	\$516,493	\$5,007
Materials and Supplies	30,613	86,947	77,601	9,346
Contractual Services	606,344	768,313	540,253	228,060
Capital Outlay	3,000	45,871	45,004	867
Total Human Services	<u>1,093,118</u>	<u>1,422,631</u>	<u>1,179,351</u>	<u>243,280</u>
Debt Service				
Interest and Fiscal Charges	<u>0</u>	<u>100</u>	<u>95</u>	<u>5</u>
Total Expenditures	<u>52,457,605</u>	<u>49,727,704</u>	<u>49,080,884</u>	<u>646,820</u>
Excess of Revenues Over Expenditures	<u>5,197,253</u>	<u>6,205,162</u>	<u>7,186,456</u>	<u>981,294</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	12,820	12,820	12,820	0
Transfers In	0	176,292	170,000	(6,292)
Transfers Out	(648,806)	(4,168,997)	(4,092,652)	76,345
Total Other Financing Sources (Uses)	<u>(635,986)</u>	<u>(3,979,885)</u>	<u>(3,909,832)</u>	<u>70,053</u>
Net Change in Fund Balance	4,561,267	2,225,277	3,276,624	1,051,347
Fund Balance Beginning of Year	3,631,820	3,631,820	3,631,820	0
Prior Year Encumbrances Appropriated	<u>783,662</u>	<u>783,662</u>	<u>783,662</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$8,976,749</u></u>	<u><u>\$6,640,759</u></u>	<u><u>\$7,692,106</u></u>	<u><u>\$1,051,347</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$36,270,000	\$24,155,000	\$20,296,001	(\$3,858,999)
Charges for Services	960,000	900,000	876,815	(23,185)
Other	558,000	558,000	448,844	(109,156)
<i>Total Revenues</i>	37,788,000	25,613,000	21,621,660	(3,991,340)
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	14,238,883	13,737,593	13,561,828	175,765
Materials and Supplies	324,269	275,651	205,259	70,392
Contractual Services	20,129,883	9,071,604	8,692,223	379,381
Capital Outlay	61,725	61,725	49,867	11,858
Other	590,140	590,140	529,192	60,948
Total Administration	35,344,900	23,736,713	23,038,369	698,344
Prosecutor				
Personal Services	169,816	169,816	169,816	0
Contractual Services	1,505	1,505	390	1,115
Total Prosecutor	171,321	171,321	170,206	1,115
<i>Total Human Services</i>	35,516,221	23,908,034	23,208,575	699,459
Debt Service:				
Principal Retirement	25,000	25,000	25,000	0
Interest and Fiscal Charges	2,063	2,063	2,063	0
Total Debt Service	27,063	27,063	27,063	0
<i>Total Expenditures</i>	35,543,284	23,935,097	23,235,638	699,459
<i>Excess of Revenues Over (Under) Expenditures</i>	2,244,716	1,677,903	(1,613,978)	(3,291,881)
Other Financing Sources				
Transfers In	1,180,000	1,030,000	1,017,218	(12,782)
<i>Net Change in Fund Balance</i>	3,424,716	2,707,903	(596,760)	(3,304,663)
<i>Fund Deficit Beginning of Year</i>	(2,695,570)	(2,695,570)	(2,695,570)	0
Prior Year Encumbrances Appropriated	2,891,301	2,891,301	2,891,301	0
<i>Fund Balance (Deficit) at End of Year</i>	\$3,620,447	\$2,903,634	(\$401,029)	(\$3,304,663)

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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,800,253	\$4,800,253	\$4,802,149	\$1,896
Intergovernmental	9,636,444	9,706,444	9,542,439	(164,005)
Fees, Licenses and Permits	1,200	1,200	455	(745)
Contributions and Donations	0	0	1,625	1,625
Other	70,000	0	25,684	25,684
<i>Total Revenues</i>	<u>14,507,897</u>	<u>14,507,897</u>	<u>14,372,352</u>	<u>(135,545)</u>
Expenditures				
Current:				
Human Services:				
Security				
Personal Services	95,000	95,000	87,488	7,512
Prosecutor				
Personal Services	93,752	93,752	86,573	7,179
Administration				
Personal Services	295,146	251,676	209,726	41,950
Contractual Services	94,889	76,646	56,243	20,403
Other	102,000	142,000	141,489	511
<i>Total Administration</i>	<u>492,035</u>	<u>470,322</u>	<u>407,458</u>	<u>62,864</u>
Abuse				
Personal Services	1,315,055	1,296,313	1,258,053	38,260
Materials and Supplies	400	900	167	733
Contractual Services	98,799	121,962	94,865	27,097
Other	100	100	0	100
<i>Total Abuse</i>	<u>1,414,354</u>	<u>1,419,275</u>	<u>1,353,085</u>	<u>66,190</u>
Family Services				
Personal Services	3,749,127	3,949,001	3,646,466	302,535
Materials and Supplies	112,882	112,614	88,351	24,263
Contractual Services	5,011,890	7,091,774	6,511,881	579,893
Other	39,500	40,700	27,669	13,031
<i>Total Family Services</i>	<u>\$8,913,399</u>	<u>\$11,194,089</u>	<u>\$10,274,367</u>	<u>\$919,722</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fiscal				
Personal Services	\$265,591	\$308,421	\$303,281	\$5,140
Contractual Services	2,700	3,700	3,044	656
Total Fiscal	268,291	312,121	306,325	5,796
Legal				
Personal Services	84,505	84,428	82,113	2,315
Contractual Services	1,500	1,500	631	869
Total Legal	86,005	85,928	82,744	3,184
Clerical				
Personal Services	965,356	934,656	901,897	32,759
Materials and Supplies	66,796	65,870	54,056	11,814
Contractual Services	227,839	267,940	239,834	28,106
Total Clerical	1,259,991	1,268,466	1,195,787	72,679
Resource				
Personal Services	1,337,415	1,187,700	1,076,168	111,532
Materials and Supplies	9,925	4,600	2,039	2,561
Contractual Services	837,147	731,168	588,549	142,619
Other	11,500	11,500	6,949	4,551
Total Resource	2,195,987	1,934,968	1,673,705	261,263
Total Expenditures	14,818,814	16,873,921	15,467,532	1,406,389
<i>Excess of Revenues Under Expenditures</i>	(310,917)	(2,366,024)	(1,095,180)	1,270,844
Other Financing Uses				
Transfers Out	(37,132)	(37,132)	(37,132)	0
Net Change in Fund Balance	(348,049)	(2,403,156)	(1,132,312)	1,270,844
<i>Fund Balance Beginning of Year</i>	9,218,584	9,218,584	9,218,584	0
Prior Year Encumbrances Appropriated	348,361	348,361	348,361	0
Fund Balance End of Year	\$9,218,896	\$7,163,789	\$8,434,633	\$1,270,844

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$13,773,500	\$13,773,500	\$13,550,262	(\$223,238)
Intergovernmental	9,278,092	9,278,092	11,338,109	2,060,017
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	100	100	1,411,811	1,411,711
Contributions and Donations	0	0	2,940	2,940
Other	266,100	266,100	345,947	79,847
<i>Total Revenues</i>	23,322,280	23,322,280	26,653,558	3,331,278
Expenditures				
Current:				
Health:				
Administration				
Personal Services	928,579	1,234,691	1,130,962	103,729
Materials and Supplies	25,675	26,602	20,736	5,866
Contractual Services	3,458,999	3,326,579	2,906,361	420,218
Capital Outlay	9,900	13,792	11,323	2,469
Other	300,000	300,000	253,032	46,968
Total Administration	4,723,153	4,901,664	4,322,414	579,250
Investigative Agent Service				
Personal Service	127,518	137,543	133,104	4,439
Materials and Supplies	924	924	911	13
Contractual Services	2,050	1,350	906	444
Capital Outlay	0	1,079	951	128
Total Investigative Agent Service	130,492	140,896	135,872	5,024
Leonard Kirtz				
Personal Service	2,357,523	2,339,674	2,211,243	128,431
Materials and Supplies	83,900	87,363	72,733	14,630
Contractual Services	424,171	414,825	302,616	112,209
Capital Outlay	13,655	18,897	6,100	12,797
Other	0	18,006	18,005	1
Total Leonard Kirtz	2,879,249	2,878,765	2,610,697	268,068
Centre at Javit Court				
Personal Services	1,384,526	1,432,447	1,413,141	19,306
Materials and Supplies	25,876	27,607	21,450	6,157
Contractual Supplies	298,476	290,871	249,752	41,119
Capital Outlay	8,000	8,157	1,901	6,256
Total Centre at Javit Court	\$1,716,878	\$1,759,082	\$1,686,244	\$72,838

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
MASCO				
Personal Services	\$4,198,819	\$4,092,417	\$4,020,942	\$71,475
Materials and Supplies	58,445	58,867	45,059	13,808
Contractual Supplies	821,717	793,328	693,985	99,343
Capital Outlay	30,000	35,726	10,516	25,210
Total MASCO	5,108,981	4,980,338	4,770,502	209,836
Community Services				
Personal Services	2,499,107	2,410,606	2,370,116	40,490
Materials and Supplies	27,587	28,011	19,679	8,332
Contractual Services	2,591,555	2,389,011	2,225,840	163,171
Capital Outlay	7,000	8,391	4,753	3,638
Total Community Services	5,125,249	4,836,019	4,620,388	215,631
Transportation				
Personal Services	3,553,415	3,674,924	3,619,657	55,267
Materials and Supplies	522,399	541,107	450,278	90,829
Contractual Services	411,836	368,024	337,128	30,896
Capital Outlay	2,000	12,857	5,101	7,756
Total Transportation	4,489,650	4,596,912	4,412,164	184,748
Total Health	24,173,652	24,093,676	22,558,281	1,535,395
Debt Service				
Interest and Fiscal Charges	87,057	87,057	61,545	25,512
Total Expenditures	24,260,709	24,180,733	22,619,826	1,560,907
Excess of Revenues Over (Under) Expenditures	(938,429)	(858,453)	4,033,732	4,892,185
Other Financing Sources (Uses)				
Transfers In	3,000	3,000	130	(2,870)
Transfers Out	0	(937,138)	(937,138)	0
Total Other Financing Sources (Uses)	3,000	(934,138)	(937,008)	(2,870)
Net Change in Fund Balance	(935,429)	(1,792,591)	3,096,724	4,889,315
Fund Balance Beginning of Year	8,162,652	8,162,652	8,162,652	0
Prior Year Encumbrances Appropriated	946,777	946,777	946,777	0
Fund Balance End of Year	\$8,174,000	\$7,316,838	\$12,206,153	\$4,889,315

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$15,358,840	\$34,863,339	\$24,235,498	(\$10,627,841)
Charges for Services	35,000	35,000	0	(35,000)
Other	220,000	325,546	274,063	(51,483)
<i>Total Revenues</i>	<u>15,613,840</u>	<u>35,223,885</u>	<u>24,509,561</u>	<u>(10,714,324)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	466,331	693,023	594,230	98,793
Materials and Supplies	15,465	32,799	20,103	12,696
Contractual Services	4,205,023	5,776,529	5,323,451	453,078
Capital Outlay	1,228,453	4,178,686	2,651,680	1,527,006
Other	26,588	73,335	66,209	7,126
Total Commissioners	<u>5,941,860</u>	<u>10,754,372</u>	<u>8,655,673</u>	<u>2,098,699</u>
Prosecutor				
Personal Services	0	368,394	345,770	22,624
Materials and Supplies	80	3,317	2,040	1,277
Contractual Services	564	1,128	1,128	0
Capital Outlay	180	0	0	0
Other	0	30,583	30,581	2
Total Prosecutor	<u>824</u>	<u>403,422</u>	<u>379,519</u>	<u>23,903</u>
<i>Total Legislative and Executive</i>	<u>5,942,684</u>	<u>11,157,794</u>	<u>9,035,192</u>	<u>2,122,602</u>
Judicial:				
Juvenile Justice Court				
Personal Services	800,000	1,511,589	1,510,081	1,508
Materials and Supplies	1,018	224,780	69,798	154,982
Contractual Supplies	426,474	760,182	633,031	127,151
Capital Outlay	1,108	584,328	584,328	0
Other	0	74,889	74,889	0
<i>Total Judicial</i>	<u>1,228,600</u>	<u>3,155,768</u>	<u>2,872,127</u>	<u>283,641</u>
<i>Total General Government</i>	<u>\$7,171,284</u>	<u>\$14,313,562</u>	<u>\$11,907,319</u>	<u>\$2,406,243</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, 2010

	Budgeted Amounts		Actual	Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff Grants				
Personal Services	\$0	\$205,329	\$88,416	\$116,913
Materials and Supplies	7,995	51,403	18,889	32,514
Contractual Services	161	215	215	0
Capital Outlay	63,638	211,511	181,461	30,050
Other	0	19,147	18,836	311
<i>Total Public Safety</i>	<u>71,794</u>	<u>487,605</u>	<u>307,817</u>	<u>179,788</u>
Health:				
648 Board Grants				
Contractual Services	12,662,731	12,007,603	11,355,998	651,605
Other	0	19,527	8,433	11,094
<i>Total 648 Board Grants</i>	<u>12,662,731</u>	<u>12,027,130</u>	<u>11,364,431</u>	<u>662,699</u>
Solid Waste Grants				
Materials and Supplies	11	21,807	8,190	13,617
Contractual Services	0	60,511	60,350	161
Capital Outlay	125,000	250,000	250,000	0
<i>Total Solid Waste Grants</i>	<u>125,011</u>	<u>332,318</u>	<u>318,540</u>	<u>13,778</u>
Developmental Disabilities Board Grants				
Personal Services	0	141,286	141,286	0
Materials and Supplies	0	4,632	4,632	0
Capital Outlay	0	8,676	8,675	1
Other	0	1,944	1,944	0
<i>Total Developmental Disabilities Board Grants</i>	<u>0</u>	<u>156,538</u>	<u>156,537</u>	<u>1</u>
317 Board Grants				
Contractual Services	334,600	8,171,094	5,864,619	2,306,475
Other	0	7,395	7,394	1
<i>Total 317 Board Grants</i>	<u>\$334,600</u>	<u>\$8,178,489</u>	<u>\$5,872,013</u>	<u>\$2,306,476</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Children Services Board Grants				
Personal Services	\$0	\$7,000	\$3,236	\$3,764
Materials and Supplies	0	1,250	645	605
Contractual Services	0	11,750	7,554	4,196
Total Children Services Board Grants	0	20,000	11,435	8,565
<i>Total Health</i>	13,122,342	20,714,475	17,722,956	2,991,519
<i>Total Expenditures</i>	20,365,420	35,515,642	29,938,092	5,577,550
<i>Excess of Revenues Under Expenditures</i>	(4,751,580)	(291,757)	(5,428,531)	(5,136,774)
Other Financing Sources (Uses)				
Transfers In	3,730,000	4,631,616	2,782,575	(1,849,041)
Transfers Out	0	(514,445)	(514,444)	1
<i>Total Other Financing Sources (Uses)</i>	3,730,000	4,117,171	2,268,131	(1,849,040)
<i>Net Change in Fund Balance</i>	(1,021,580)	3,825,414	(3,160,400)	(6,985,814)
<i>Fund Deficit Beginning of Year</i>	(2,181,090)	(2,181,090)	(2,181,090)	0
Prior Year Encumbrances Appropriated	3,959,065	3,959,065	3,959,065	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$756,395</u>	<u>\$5,603,389</u>	<u>(\$1,382,425)</u>	<u>(\$6,985,814)</u>

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$2,420	\$2,420
Other	0	8,361	8,361
<i>Total Revenues</i>	0	10,781	10,781
Expenditures			
Debt Service:			
Principal Retirement	13,238,194	13,238,194	0
Interest and Fiscal Charges	1,375,932	1,375,932	0
Issuance Costs	303,944	303,944	0
<i>Total Expenditures</i>	14,918,070	14,918,070	0
<i>Excess of Revenues Under Expenditures</i>	(14,918,070)	(14,907,289)	10,781
Other Financing Sources			
General Obligation Bonds Issued	2,312,817	7,205,000	4,892,183
General Obligation Notes Issued	7,859,000	3,990,000	(3,869,000)
Premium on Bonds Issued	0	143,082	143,082
Premium on Notes Issued	0	86,862	86,862
Transfers In	7,628,800	2,589,943	(5,038,857)
<i>Total Other Financing Sources</i>	17,800,617	14,014,887	(3,785,730)
<i>Net Change in Fund Balance</i>	2,882,547	(892,402)	(3,774,949)
<i>Fund Balance Beginning of Year</i>	828,285	828,285	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,710,832	(\$64,117)	(\$3,774,949)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$252,347	\$271,125	\$18,778
Expenditures			
Capital Outlay	7,811,139	6,091,391	1,719,748
Debt Service:			
Principal Retirement	456,444	395,868	60,576
Interest and Fiscal Charges	126,754	126,754	0
Issuance Costs	141,647	141,646	1
Total Debt Service	724,845	664,268	60,577
<i>Total Expenditures</i>	8,535,984	6,755,659	1,780,325
<i>Excess of Revenues Under Expenditures</i>	(8,283,637)	(6,484,534)	1,799,103
Other Financing Sources			
General Obligation Bonds Issued	6,971,000	6,971,000	0
General Obligation Notes Issued	765,000	765,000	0
Premium on Notes Issued	5,646	5,646	0
Advance In	1,000,000	0	(1,000,000)
Transfers In	924,270	924,270	0
<i>Net Change in Fund Balance</i>	1,382,279	2,181,382	799,103
<i>Fund Balance Beginning of Year</i>	11,637,902	11,637,902	0
Prior Year Encumbrances Appropriated	2,748,962	2,748,962	0
<i>Fund Balance End of Year</i>	\$15,769,143	\$16,568,246	\$799,103

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,255,452	\$810,011	(\$445,441)
Charges for Services	722,353	503,701	(218,652)
Fees, Licenses and Permits	50,000	23,850	(26,150)
Special Assessments	0	41,478	41,478
Interest	100	3,442	3,342
OPWC Loans Issued	54,713	54,711	(2)
OWDA Loans Issued	457,268	457,268	0
General Obligation Bonds Issued	125,000	125,000	0
Premium on General Obligation Bonds Issued	2,902	2,902	0
Other	3,500	4,668	1,168
<i>Total Revenues</i>	<u>2,671,288</u>	<u>2,027,031</u>	<u>(644,257)</u>
Expenses			
Personal Services	128,120	105,402	22,718
Materials and Supplies	87,802	44,903	42,899
Contractual Services	1,546,209	1,526,826	19,383
Capital Outlay	60,988	60,988	0
Other	10,518	10,518	0
Debt Service:			
Principal Retirement	526,045	526,045	0
Interest and Fiscal Charges	217,577	217,577	0
Issuance Costs	7,902	7,902	0
<i>Total Expenses</i>	<u>2,585,161</u>	<u>2,500,161</u>	<u>85,000</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	86,127	(473,130)	(559,257)
Transfers In	0	307,263	307,263
Transfers Out	(13,585)	0	13,585
<i>Net Change in Fund Equity</i>	72,542	(165,867)	(238,409)
<i>Fund Balance Beginning of Year</i>	309,393	309,393	0
Prior Year Encumbrances Appropriated	602,414	602,414	0
<i>Fund Equity End of Year</i>	<u>\$984,349</u>	<u>\$745,940</u>	<u>(\$238,409)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$889,438	\$1,286,325	\$396,887
Charges for Services	21,676,172	20,600,469	(1,075,703)
Fees, Licenses and Permits	689,300	298,079	(391,221)
Special Assessments	43,794	338,258	294,464
Rentals	14,232	14,255	23
Interest	373,518	503,447	129,929
OPWC Loans Issued	959,522	839,565	(119,957)
OWDA Loans Issued	0	136,985	136,985
General Obligation Bonds Issued	9,769,434	14,795,000	5,025,566
Premium on Bonds Issued	44,690	45,147	457
Sale of Capital Assets	5,000	6,900	1,900
Other	890,504	20,205	(870,299)
<i>Total Revenues</i>	<u>35,355,604</u>	<u>38,884,635</u>	<u>3,529,031</u>
Expenses			
Personal Services	8,049,247	8,049,247	0
Materials and Supplies	457,424	457,424	0
Contractual Services	11,026,340	11,026,340	0
Capital Outlay	3,949,378	3,949,378	0
Other	2,043,391	431,145	1,612,246
Debt Service:			
Principal Retirement	7,692,672	7,320,497	372,175
Interest and Fiscal Charges	978,385	978,383	2
Issuance Costs	457,366	457,366	0
Amount Paid to Refunded Bond Escrow Agent	5,326,945	5,326,945	0
<i>Total Expenses</i>	<u>39,981,148</u>	<u>37,996,725</u>	<u>1,984,423</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(4,625,544)	887,910	5,513,454
Transfers Out	(307,263)	(307,263)	0
<i>Net Change in Fund Equity</i>	(4,932,807)	580,647	5,513,454
<i>Fund Equity Beginning of Year</i>	21,507,387	21,507,387	0
Prior Year Encumbrances Appropriated	2,385,755	2,385,755	0
<i>Fund Equity End of Year</i>	<u>\$18,960,335</u>	<u>\$24,473,789</u>	<u>\$5,513,454</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,051,000	\$10,540,478	\$489,478
Interest	0	44,102	44,102
Fees, Licenses and Permits	0	13,496	13,496
Fines and Forfeitures	72,000	124,396	52,396
Rentals and Royalties	0	101	101
Other	0	93,024	93,024
<i>Total Revenues</i>	<u>10,123,000</u>	<u>10,815,597</u>	<u>692,597</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	93,774	87,318	6,456
Contractual Services	188	188	0
Total Prosecutor	<u>93,962</u>	<u>87,506</u>	<u>6,456</u>
Administration			
Personal Services	942,295	891,978	50,317
Materials and Supplies	3,817	2,063	1,754
Contractual Services	171,709	159,404	12,305
Capital Outlay	8,262	8,183	79
Other	22,500	22,500	0
Total Administration	<u>1,148,583</u>	<u>1,084,128</u>	<u>64,455</u>
Roads			
Personal Services	6,110,460	5,887,277	223,183
Materials and Supplies	212,383	208,541	3,842
Contractual Services	94,863	91,444	3,419
Capital Outlay	941,461	927,836	13,625
Total Roads	<u>7,359,167</u>	<u>7,115,098</u>	<u>244,069</u>
General Contracts			
Materials and Supplies	526,193	506,234	19,959
Contractual Services	377,319	368,319	9,000
Capital Outlay	659,090	644,066	15,024
Total General Contracts	<u>\$1,562,602</u>	<u>\$1,518,619</u>	<u>\$43,983</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Personal Services	\$85,996	\$80,434	\$5,562
Contractual Services	657	657	0
Total GIS Tax Map	86,653	81,091	5,562
<i>Total Public Works</i>	<i>10,250,967</i>	<i>9,886,442</i>	<i>364,525</i>
Debt Service			
Principal Retirement	375,602	370,703	4,899
Interest and Fiscal Charges	123,714	123,714	0
Total Debt Service	499,316	494,417	4,899
<i>Total Expenditures</i>	<i>10,750,283</i>	<i>10,380,859</i>	<i>369,424</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(627,283)</i>	<i>434,738</i>	<i>1,062,021</i>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	10,200	10,200
Transfers Out	(841,449)	(836,447)	5,002
Total Other Financing Sources (Uses)	(841,449)	(826,247)	15,202
<i>Net Change in Fund Balance</i>	<i>(1,468,732)</i>	<i>(391,509)</i>	<i>1,077,223</i>
<i>Fund Balance at Beginning of Year</i>	<i>824,803</i>	<i>824,803</i>	<i>0</i>
Prior Year Encumbrances Appropriated	948,750	948,750	0
Fund Balance at End of Year	\$304,821	\$1,382,044	\$1,077,223

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$3,472	\$3,472
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	3,472	3,472
<i>Fund Balance Beginning of Year</i>	165,000	165,000	0
<i>Fund Balance End of Year</i>	\$165,000	\$168,472	\$3,472

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,105,840	\$4,031,934	(\$1,073,906)
Fees, Licenses and Permits	504,000	661,846	157,846
Other	1,005,400	1,116,835	111,435
<i>Total Revenues</i>	<u>6,615,240</u>	<u>5,810,615</u>	<u>(804,625)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,575,287	4,544,382	30,905
Materials and Supplies	18,124	13,700	4,424
Contractual Services	902,780	869,972	32,808
Other	977,694	962,800	14,894
<i>Total Expenditures</i>	<u>6,473,885</u>	<u>6,390,854</u>	<u>83,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	141,355	(580,239)	(721,594)
Other Financing Sources			
Transfers In	400,000	370,000	(30,000)
<i>Net Change in Fund Balance</i>	541,355	(210,239)	(751,594)
<i>Fund Deficit Beginning of Year</i>	(432,497)	(432,497)	0
Prior Year Encumbrances Appropriated	502,493	502,493	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$611,351</u>	<u>(\$140,243)</u>	<u>(\$751,594)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,107,500	\$2,107,955	\$455
Charges for Services	0	12	12
<i>Total Revenues</i>	<u>2,107,500</u>	<u>2,107,967</u>	<u>467</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	82,350	77,573	4,777
Contractual Services	153	153	0
Total Prosecutor	<u>82,503</u>	<u>77,726</u>	<u>4,777</u>
Administration			
Personal Services	1,141,497	1,094,974	46,523
Materials and Supplies	37,393	35,992	1,401
Contractual Services	1,685,314	1,685,314	0
Capital Outlay	9,942	9,942	0
Total Administration	<u>2,874,146</u>	<u>2,826,222</u>	<u>47,924</u>
<i>Total Expenditures</i>	<u>2,956,649</u>	<u>2,903,948</u>	<u>52,701</u>
<i>Net Change in Fund Balance</i>	(849,149)	(795,981)	53,168
<i>Fund Balance Beginning of Year</i>	267,625	267,625	0
Prior Year Encumbrances Appropriated	<u>933,843</u>	<u>933,843</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$352,319</u></u>	<u><u>\$405,487</u></u>	<u><u>\$53,168</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$450,000	\$478,130	\$28,130
Fines and Forfeitures	32,000	23,497	(8,503)
Charges for Services	20,000	22,799	2,799
Contributions and Donations	0	68	68
Other	0	1,061	1,061
<i>Total Revenues</i>	<u>502,000</u>	<u>525,555</u>	<u>23,555</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	371,888	284,304	87,584
Materials and Supplies	42,672	38,087	4,585
Contractual Supplies	48,292	47,373	919
Capital Outlay	10,242	0	10,242
Other	37,546	37,546	0
<i>Total Expenditures</i>	<u>510,640</u>	<u>407,310</u>	<u>103,330</u>
<i>Net Change in Fund Balance</i>	(8,640)	118,245	126,885
<i>Fund Balance Beginning of Year</i>	621,412	621,412	0
Prior Year Encumbrances Appropriated	<u>10,688</u>	<u>10,688</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$623,460</u></u>	<u><u>\$750,345</u></u>	<u><u>\$126,885</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$443,023	\$446,180	\$3,157
Other	3,500	4,421	921
<i>Total Revenues</i>	<u>446,523</u>	<u>450,601</u>	<u>4,078</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	225,126	225,126	0
Materials and Supplies	154	154	0
Contractual Supplies	24,409	24,409	0
Other	12,495	12,495	0
Total Treasurer	<u>262,184</u>	<u>262,184</u>	<u>0</u>
Prosecutor			
Personal Services	236,183	235,561	622
Materials and Supplies	500	159	341
Contractual Services	16,654	16,565	89
Other	8,713	8,713	0
Total Prosecutor	<u>262,050</u>	<u>260,998</u>	<u>1,052</u>
<i>Total Expenditures</i>	<u>524,234</u>	<u>523,182</u>	<u>1,052</u>
<i>Net Change in Fund Balance</i>	(77,711)	(72,581)	5,130
<i>Fund Balance Beginning of Year</i>	762,149	762,149	0
Prior Year Encumbrances Appropriated	<u>146</u>	<u>146</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$684,584</u></u>	<u><u>\$689,714</u></u>	<u><u>\$5,130</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,800,000	\$2,784,748	(\$15,252)
Other	10,000	11,078	1,078
<i>Total Revenues</i>	<u>2,810,000</u>	<u>2,795,826</u>	<u>(14,174)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	238,773	238,773	0
Materials and Supplies	1,500	803	697
Contractual Supplies	8,908	8,596	312
Total Administration	<u>249,181</u>	<u>248,172</u>	<u>1,009</u>
Plant Implementation			
Personal Services	398,964	396,234	2,730
Materials and Supplies	114,539	37,443	77,096
Contractual Services	1,935,645	1,830,909	104,736
Capital Outlay	12,500	7,086	5,414
Other	50,000	35,487	14,513
Total Plant Implementation	<u>2,511,648</u>	<u>2,307,159</u>	<u>204,489</u>
Various Agencies			
Contractual Services	943,687	943,687	0
<i>Total Expenditures</i>	<u>3,704,516</u>	<u>3,499,018</u>	<u>205,498</u>
<i>Excess of Revenues Under Expenditures</i>	(894,516)	(703,192)	191,324
Other Financing Sources			
Sale of Capital Assets	0	1,650	1,650
<i>Net Change in Fund Balance</i>	(894,516)	(701,542)	192,974
<i>Fund Balance Beginning of Year</i>	1,401,481	1,401,481	0
Prior Year Encumbrances Appropriated	437,892	437,892	0
<i>Fund Balance End of Year</i>	<u>\$944,857</u>	<u>\$1,137,831</u>	<u>\$192,974</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,400,281	\$3,390,420	(\$9,861)
Intergovernmental	4,922,030	5,320,963	398,933
Other	20,000	795,247	775,247
<i>Total Revenues</i>	<u>8,342,311</u>	<u>9,506,630</u>	<u>1,164,319</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	670,554	670,229	325
Materials and Supplies	11,093	8,648	2,445
Contractual Services	5,054,600	4,872,061	182,539
Capital Outlay	99	99	0
Other	69,901	61,520	8,381
<i>Total Expenditures</i>	<u>5,806,247</u>	<u>5,612,557</u>	<u>193,690</u>
<i>Excess of Revenues Over Expenditures</i>	2,536,064	3,894,073	1,358,009
Other Financing Uses			
Transfers Out	(2,545,000)	(2,542,200)	2,800
<i>Net Change in Fund Balance</i>	(8,936)	1,351,873	1,360,809
<i>Fund Balance Beginning of Year</i>	3,757,542	3,757,542	0
Prior Year Encumbrances Appropriated	709,819	709,819	0
<i>Fund Balance End of Year</i>	<u><u>\$4,458,425</u></u>	<u><u>\$5,819,234</u></u>	<u><u>\$1,360,809</u></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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$16,330	\$16,330	\$0
Other	0	647	647
<i>Total Revenues</i>	<u>16,330</u>	<u>16,977</u>	<u>647</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	314,522	309,731	4,791
Materials and Supplies	7,851	5,250	2,601
Contractual Services	73,528	49,529	23,999
Capital Outlay	11,050	4,819	6,231
Other	4,611	1,944	2,667
<i>Total Expenditures</i>	<u>411,562</u>	<u>371,273</u>	<u>40,289</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(395,232)</u>	<u>(354,296)</u>	<u>40,936</u>
Other Financing Sources (Uses)			
Transfers In	520,630	521,837	1,207
Transfers Out	(35,449)	(35,449)	0
<i>Total Other Financing Sources (Uses)</i>	<u>485,181</u>	<u>486,388</u>	<u>1,207</u>
<i>Net Change in Fund Balance</i>	89,949	132,092	42,143
<i>Fund Balance Beginning of Year</i>	31,501	31,501	0
Prior Year Encumbrances Appropriated	8,199	8,199	0
<i>Fund Balance End of Year</i>	<u><u>\$129,649</u></u>	<u><u>\$171,792</u></u>	<u><u>\$42,143</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Contractual Services	5,125	4,312	813
<i>Net Change in Fund Balance</i>	(5,125)	(4,312)	813
<i>Fund Balance Beginning of Year</i>	68,274	68,274	0
<i>Fund Balance End of Year</i>	\$63,149	\$63,962	\$813

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$45,000	\$170,447	\$125,447
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	174,494	95,765	78,729
<i>Excess of Revenues Over (Under) Expenditures</i>	(129,494)	74,682	204,176
Other Financing Uses			
Transfers Out	(7,393)	(7,393)	0
<i>Net Change in Fund Balance</i>	(136,887)	67,289	204,176
<i>Fund Balance Beginning of Year</i>	416,624	416,624	0
Prior Year Encumbrances Appropriated	12,739	12,739	0
<i>Fund Balance End of Year</i>	\$292,476	\$496,652	\$204,176

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$45,000	\$45,470	\$470
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	29,829	29,829	0
Contractual Services	33,746	31,020	2,726
<i>Total Expenditures</i>	63,575	60,849	2,726
<i>Net Change in Fund Balance</i>	(18,575)	(15,379)	3,196
<i>Fund Balance Beginning of Year</i>	112,957	112,957	0
Prior Year Encumbrances Appropriated	6,705	6,705	0
<i>Fund Balance End of Year</i>	\$101,087	\$104,283	\$3,196

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$567,757	\$632,226	\$64,469
Special Assessments	300,000	288,849	(11,151)
<i>Total Revenues</i>	<u>867,757</u>	<u>921,075</u>	<u>53,318</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	143,005	127,147	15,858
Materials and Supplies	12,335	6,591	5,744
Contractual Services	556,792	556,792	0
Capital Outlay	39,701	788	38,913
Other	30,781	30,781	0
<i>Total Expenditures</i>	<u>782,614</u>	<u>722,099</u>	<u>60,515</u>
<i>Net Change in Fund Balance</i>	85,143	198,976	113,833
<i>Fund Balance Beginning of Year</i>	1,020,338	1,020,338	0
Prior Year Encumbrances Appropriated	97,881	97,881	0
<i>Fund Balance End of Year</i>	<u><u>\$1,203,362</u></u>	<u><u>\$1,317,195</u></u>	<u><u>\$113,833</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,365,000	\$1,477,949	\$112,949
Other	0	60	60
<i>Total Revenues</i>	<u>1,365,000</u>	<u>1,478,009</u>	<u>113,009</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,061,004	1,057,532	3,472
Materials and Supplies	29,186	21,491	7,695
Contractual Services	35,800	21,879	13,921
Capital Outlay	2,852	2,852	0
Other	2,000	527	1,473
Total Title Administration	<u>1,130,842</u>	<u>1,104,281</u>	<u>26,561</u>
Security Deposits			
Personal Services	77,976	74,012	3,964
Contractual Services	171	171	0
Total Security Deposits	<u>78,147</u>	<u>74,183</u>	<u>3,964</u>
<i>Total Expenditures</i>	<u>1,208,989</u>	<u>1,178,464</u>	<u>30,525</u>
<i>Net Change in Fund Balance</i>	156,011	299,545	143,534
<i>Fund Balance Beginning of Year</i>	303,516	303,516	0
Prior Year Encumbrances Appropriated	<u>7,867</u>	<u>7,867</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$467,394</u></u>	<u><u>\$610,928</u></u>	<u><u>\$143,534</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$112,000	\$111,704	(\$296)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	306	306	0
Contractual Services	176,488	119,028	57,460
Capital Outlay	18,508	18,508	0
<i>Total Expenditures</i>	195,302	137,842	57,460
<i>Net Change in Fund Balance</i>	(83,302)	(26,138)	57,164
<i>Fund Balance Beginning of Year</i>	573,835	573,835	0
Prior Year Encumbrances Appropriated	45,645	45,645	0
<i>Fund Balance End of Year</i>	\$536,178	\$593,342	\$57,164

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$271,000	\$295,220	\$24,220
Fines and Forfeitures	10,000	10,000	0
<i>Total Revenues</i>	281,000	305,220	24,220
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Materials and Supplies	21,984	7,994	13,990
Contractual Services	27,024	11,428	15,596
Capital Outlay	4,000	1,901	2,099
<i>Total Expenditures</i>	53,008	21,323	31,685
<i>Excess of Revenues Over Expenditures</i>	227,992	283,897	55,905
Other Financing Uses			
Transfers Out	(60,000)	(35,000)	25,000
<i>Net Change in Fund Balance</i>	167,992	248,897	80,905
<i>Fund Balance Beginning of Year</i>	1,337,384	1,337,384	0
Prior Year Encumbrances Appropriated	1,568	1,568	0
<i>Fund Balance End of Year</i>	\$1,506,944	\$1,587,849	\$80,905

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,190,722	\$1,265,592	\$74,870
Fines and Forfeitures	51,500	55,642	4,142
Charges for Services	0	30,000	30,000
Other	16,955	17,299	344
<i>Total Revenues</i>	<u>1,259,177</u>	<u>1,368,533</u>	<u>109,356</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	377,044	354,530	22,514
Materials and Supplies	139,663	96,522	43,141
Contractual Services	770,804	688,572	82,232
Capital Outlay	218,901	82,615	136,286
<i>Total Expenditures</i>	<u>1,506,412</u>	<u>1,222,239</u>	<u>284,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(247,235)	146,294	393,529
Other Financing Uses			
Transfers Out	(174,435)	(174,435)	0
<i>Net Change in Fund Balance</i>	(421,670)	(28,141)	393,529
<i>Fund Balance Beginning of Year</i>	3,453,141	3,453,141	0
Prior Year Encumbrances Appropriated	45,967	45,967	0
<i>Fund Balance End of Year</i>	<u><u>\$3,077,438</u></u>	<u><u>\$3,470,967</u></u>	<u><u>\$393,529</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$7,000	\$5,840	(\$1,160)
Fines and Forfeitures	481,255	528,792	47,537
Charges for Services	1,000	2,109	1,109
Other	49,000	57,992	8,992
<i>Total Revenues</i>	<u>538,255</u>	<u>594,733</u>	<u>56,478</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	174,140	171,655	2,485
Materials and Supplies	56,767	3,487	53,280
Contractual Services	295,280	295,280	0
Capital Outlay	1,000	242	758
Other	5,353	5,353	0
<i>Total Expenditures</i>	<u>532,540</u>	<u>476,017</u>	<u>56,523</u>
<i>Net Change in Fund Balance</i>	5,715	118,716	113,001
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,715</u></u>	<u><u>\$118,716</u></u>	<u><u>\$113,001</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$80	\$80
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	157,089	127,169	29,920
Materials and Supplies	2,305	2,305	0
Contractual Services	68,641	9,320	59,321
Other	15,000	15,000	0
<i>Total Expenditures</i>	243,035	153,794	89,241
<i>Net Change in Fund Balance</i>	(243,035)	(153,714)	89,321
<i>Fund Balance Beginning of Year</i>	242,535	242,535	0
Prior Year Encumbrances Appropriated	50,850	50,850	0
<i>Fund Balance End of Year</i>	\$50,350	\$139,671	\$89,321

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$250,000	\$255,460	\$5,460
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	138,270	135,454	2,816
Materials and Supplies	6,725	1,583	5,142
Contractual Services	168,644	153,846	14,798
<i>Total Expenditures</i>	313,639	290,883	22,756
<i>Net Change in Fund Balance</i>	(63,639)	(35,423)	28,216
<i>Fund Balance Beginning of Year</i>	150,197	150,197	0
Prior Year Encumbrances Appropriated	9,743	9,743	0
<i>Fund Balance End of Year</i>	\$96,301	\$124,517	\$28,216

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$158,000	\$134,097	(\$23,903)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	3,000	1,002	1,998
Contractual Services	155,430	140,955	14,475
Capital Outlay	500	0	500
<i>Total Expenditures</i>	158,930	141,957	16,973
<i>Net Change in Fund Balance</i>	(930)	(7,860)	(6,930)
<i>Fund Balance Beginning of Year</i>	96,984	96,984	0
Prior Year Encumbrances Appropriated	4,230	4,230	0
<i>Fund Balance End of Year</i>	\$100,284	\$93,354	(\$6,930)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$20,000	\$19,820	(\$180)
Other	1,500	0	(1,500)
<i>Total Revenues</i>	<u>21,500</u>	<u>19,820</u>	<u>(1,680)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	291,775	277,434	14,341
Materials and Supplies	6,356	6,356	0
Contractual Services	464,248	443,670	20,578
Other	2,645	2,645	0
<i>Total Expenditures</i>	<u>765,024</u>	<u>730,105</u>	<u>34,919</u>
<i>Net Change in Fund Balance</i>	(743,524)	(710,285)	33,239
<i>Fund Balance Beginning of Year</i>	1,979,426	1,979,426	0
Prior Year Encumbrances Appropriated	<u>5,477</u>	<u>5,477</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,241,379</u></u>	<u><u>\$1,274,618</u></u>	<u><u>\$33,239</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revenue Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$223,000	\$222,835	(\$165)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	248,847	209,476	39,371
Contractual Services	1,091	571	520
<i>Total Expenditures</i>	249,938	210,047	39,891
<i>Net Change in Fund Balance</i>	(26,938)	12,788	39,726
<i>Fund Balance Beginning of Year</i>	32,931	32,931	0
<i>Fund Balance End of Year</i>	\$5,993	\$45,719	\$39,726

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$7,500	\$7,500	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	22,722	7,000	15,722
Contractual Services	3,000	895	2,105
Capital Outlay	7,000	7,000	0
<i>Total Expenditures</i>	32,722	14,895	17,827
<i>Net Change in Fund Balance</i>	(25,222)	(7,395)	17,827
<i>Fund Balance Beginning of Year</i>	50,416	50,416	0
Prior Year Encumbrances Appropriated	3,604	3,604	0
<i>Fund Balance End of Year</i>	\$28,798	\$46,625	\$17,827

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,014,840	\$3,247,382	(\$767,458)
Interest	32,003	48,474	16,471
<i>Total Revenues</i>	<u>4,046,843</u>	<u>3,295,856</u>	<u>(750,987)</u>
Expenditures			
Capital Outlay	5,577,982	4,311,990	1,265,992
Debt Service:			
Interest and Fiscal Charges	0	100,304	(100,304)
<i>Total Expenditures</i>	<u>5,577,982</u>	<u>4,412,294</u>	<u>1,165,688</u>
<i>Excess of Revenues Under Expenditures</i>	(1,531,139)	(1,116,438)	414,701
Other Financing Sources			
Transfers In	1,001,092	836,447	(164,645)
<i>Net Change in Fund Balance</i>	(530,047)	(279,991)	250,056
<i>Fund Balance Beginning of Year</i>	1,775,010	1,775,010	0
Prior Year Encumbrances Appropriated	390,783	390,783	0
<i>Fund Balance End of Year</i>	<u><u>\$1,635,746</u></u>	<u><u>\$1,885,802</u></u>	<u><u>\$250,056</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HAZMAT Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	450,000	397,247	52,753
Debt Service:			
Interest and Fiscal Charges	9,000	8,845	155
<i>Total Expenditures</i>	459,000	406,092	52,908
<i>Net Change in Fund Balance</i>	(459,000)	(406,092)	52,908
<i>Fund Balance Beginning of Year</i>	50,000	50,000	0
Prior Year Encumbrances Appropriated	400,000	400,000	0
<i>Fund Balance End of Year</i>	(\$9,000)	\$43,908	\$52,908

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$670,000	\$457,879	(\$212,121)
Expenses			
Materials and Supplies	587,580	440,752	146,828
Contractual Services	27,518	27,518	0
Other	22,500	17,317	5,183
<i>Total Expenses</i>	<u>637,598</u>	<u>485,587</u>	<u>152,011</u>
<i>Net Change in Fund Equity</i>	32,402	(27,708)	(60,110)
<i>Fund Deficit Beginning of Year</i>	(68,304)	(68,304)	0
Prior Year Encumbrances Appropriated	<u>146,885</u>	<u>146,885</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$110,983</u></u>	<u><u>\$50,873</u></u>	<u><u>(\$60,110)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,600,000	\$2,300,939	(\$299,061)
Expenses			
Contractual Services	1,787,928	1,194,684	593,244
Claims	960,532	960,532	0
<i>Total Expenses</i>	<u>2,748,460</u>	<u>2,155,216</u>	<u>593,244</u>
<i>Net Change in Fund Equity</i>	(148,460)	145,723	294,183
<i>Fund Equity Beginning of Year</i>	2,394,206	2,394,206	0
Prior Year Encumbrances Appropriated	<u>725</u>	<u>725</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,246,471</u></u>	<u><u>\$2,540,654</u></u>	<u><u>\$294,183</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-funded Hospitalization Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$18,700,000	\$16,779,209	(\$1,920,791)
General Obligation Notes Issued	4,000,000	4,020,000	20,000
Premium on Notes Issued	0	19,618	19,618
<i>Total Revenues</i>	<u>22,700,000</u>	<u>20,818,827</u>	<u>(1,881,173)</u>
Expenses			
Contractual Services	3,015,635	1,029,196	1,986,439
Claims	15,565,039	15,565,039	0
Other	4,079,708	4,073,755	5,953
Debt Service:			
Issuance Costs	39,618	39,618	0
<i>Total Expenses</i>	<u>22,700,000</u>	<u>20,707,608</u>	<u>1,992,392</u>
<i>Net Change in Fund Equity</i>	0	111,219	111,219
<i>Fund Equity Beginning of Year</i>	<u>2,817,682</u>	<u>2,817,682</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,817,682</u></u>	<u><u>\$2,928,901</u></u>	<u><u>\$111,219</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone/Data Board Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500,000	\$495,425	(\$4,575)
Expenses			
Contractual Services	539,700	539,700	0
Capital Outlay	10,000	10,000	0
<i>Total Expenses</i>	549,700	549,700	0
<i>Net Change in Fund Equity</i>	(49,700)	(54,275)	(4,575)
<i>Fund Equity Beginning of Year</i>	405	405	0
Prior Year Encumbrances Appropriated	75,549	75,549	0
<i>Fund Equity End of Year</i>	\$26,254	\$21,679	(\$4,575)

Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S15</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S16 – S37</i>
These schedules contain information to help the reader assess the County's most significant local revenue, property taxes.	
<i>Debt Capacity</i>	<i>S38 – S45</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S46 – S48</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S49 – S54</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Mahoning County, Ohio
Net Assets By Component
Last Nine Years
(Accrual Basis of Accounting)

	2010	2009	2008	2007
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$102,423,883	\$105,837,357	\$99,878,395	\$98,620,826
Restricted:				
Capital Projects	21,194,406	16,287,858	22,761,215	16,960,601
Debt Service	0	0	0	0
Public Safety	2,667,985	1,971,754	3,112,803	4,278,418
Public Works	6,125,209	5,035,422	5,823,098	6,808,474
Health Services	29,184,576	22,272,037	18,361,751	16,239,233
Human Services	8,828,195	6,264,431	8,249,125	7,337,541
General Government	19,608,309	24,302,480	16,175,561	14,322,906
Unrestricted	3,169,362	7,400,652	11,275,591	12,129,079
<i>Total Governmental Activities Net Assets</i>	<u>193,201,925</u>	<u>189,371,991</u>	<u>185,637,539</u>	<u>176,697,078</u>
Business Type - Activities				
Invested in Capital Assets, Net of Related Debt	48,144,464	50,293,677	52,803,955	52,975,471
Restricted:				
Debt Service	15,250,948	7,162,067	5,720,826	0
Unrestricted	17,512,055	21,534,050	18,836,245	21,912,343
<i>Total Business-Type Activities Net Assets</i>	<u>80,907,467</u>	<u>78,989,794</u>	<u>77,361,026</u>	<u>74,887,814</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	150,568,347	156,131,034	152,682,350	151,596,297
Restricted	102,859,628	83,296,049	80,204,379	65,947,173
Unrestricted	20,681,417	28,934,702	30,111,836	34,041,422
<i>Total Primary Government Net Assets</i>	<u>\$274,109,392</u>	<u>\$268,361,785</u>	<u>\$262,998,565</u>	<u>\$251,584,892</u>

2006	2005	2004	2003	2002
\$99,700,654	\$109,111,458	\$94,126,618	\$75,930,607	\$70,276,318
14,175,691	4,444,976	12,637,466	13,753,220	8,994,247
1,519,103	1,701,400	2,339,983	3,963,387	4,858,239
3,994,503	2,363,490	801,277	n/a	n/a
6,223,089	6,061,868	7,348,581	n/a	n/a
14,661,046	18,102,479	14,140,615	n/a	n/a
10,253,050	14,570,595	13,487,917	n/a	n/a
13,640,192	15,153,341	7,581,491	50,807,886	55,212,083
8,570,351	5,213,422	12,703,376	21,139,697	20,863,420
172,737,679	176,723,029	165,167,324	165,594,797	160,204,307
49,040,707	43,318,624	38,551,090	34,053,269	33,228,796
0	0	0	0	0
18,524,560	16,262,445	15,420,756	17,407,435	15,288,690
67,565,267	59,581,069	53,971,846	51,460,704	48,517,486
148,741,361	152,430,082	132,677,708	109,983,876	103,505,114
64,466,674	62,398,149	58,337,330	68,524,493	69,064,569
27,094,911	21,475,867	28,124,132	38,547,132	36,152,110
\$240,302,946	\$236,304,098	\$219,139,170	\$217,055,501	\$208,721,793

Mahoning County, Ohio
Changes in Net Assets
Last Nine Years
(Accrual Basis of Accounting)

	2010	2009	2008	2007
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$5,868,142	\$5,858,412	\$6,674,076	\$6,794,602
Judicial	5,618,604	5,275,306	5,089,139	5,176,449
Public Safety	4,709,310	4,296,566	4,621,657	4,711,308
Public Works	144,868	180,907	167,456	147,766
Health	4,977,960	3,501,479	3,572,698	3,377,824
Human Services	1,741,689	1,857,974	2,345,758	2,775,833
Total Charges for Services and Sales	23,060,573	20,970,644	22,470,784	22,983,782
Operating Grants and Contributions	87,111,613	101,408,097	101,242,335	98,249,665
Capital Grants and Contributions	3,056,458	2,221,132	7,311,710	4,352,369
<i>Total Governmental Activities Program Revenue</i>	<i>113,228,644</i>	<i>124,599,873</i>	<i>131,024,829</i>	<i>125,585,816</i>
Business-Type Activities:				
Charges for Services and Sales				
Mahoning County Water	542,440	496,189	600,801	609,294
Mahoning County Sewer	20,635,860	23,348,025	22,477,223	21,157,386
Total Charges for Services and Sales	21,178,300	23,844,214	23,078,024	21,766,680
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	1,997,482	748,452	1,764,162	4,044,063
<i>Total Business-Type Activities Program Revenue</i>	<i>23,175,782</i>	<i>24,592,666</i>	<i>24,842,186</i>	<i>25,810,743</i>
<i>Total Primary Government Program Revenues</i>	<i>\$136,404,426</i>	<i>\$149,192,539</i>	<i>\$155,867,015</i>	<i>\$151,396,559</i>

2006	2005	2004	2003	2002
\$5,849,711	\$6,955,223	\$9,180,896	\$8,613,847	\$7,443,225
4,272,300	5,639,773	5,162,855	5,505,837	5,041,721
3,677,170	3,981,759	3,962,543	2,810,413	2,521,353
160,459	511,926	281,255	225,138	371,851
3,522,304	4,591,141	4,640,004	4,557,526	4,434,902
3,131,434	2,907,732	3,219,447	3,372,708	3,241,210
20,613,378	24,587,554	26,447,000	25,085,469	23,054,262
85,472,465	87,604,285	80,702,861	78,974,967	76,587,565
1,757,142	4,230,974	4,547,285	5,327,007	4,026,279
107,842,985	116,422,813	111,697,146	109,387,443	103,668,106
860,613	448,434	339,167	538,947	253,342
20,370,302	19,208,793	18,514,421	18,207,750	18,327,421
21,230,915	19,657,227	18,853,588	18,746,697	18,580,763
0	0	118,120	56,432	0
6,001,341	5,876,767	2,593,778	1,581,644	2,469,084
27,232,256	25,533,994	21,565,486	20,384,773	21,049,847
\$135,075,241	\$141,956,807	\$133,262,632	\$129,772,216	\$124,717,953

(continued)

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

	2010	2009	2008	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,322,205	\$25,975,485	\$29,183,996	\$27,134,283
Judicial	20,051,505	20,816,554	19,254,381	17,804,933
Public Safety	23,179,616	24,421,449	29,504,632	27,231,250
Public Works	13,462,169	15,292,168	14,685,409	14,998,726
Health	53,158,099	48,815,843	50,853,600	52,222,975
Human Services	45,491,138	56,211,415	58,606,298	62,040,227
Interest and Fiscal Charges	1,896,879	2,154,822	1,950,950	1,649,024
<i>Total Governmental Activities Expenses</i>	<u>182,561,611</u>	<u>193,687,736</u>	<u>204,039,266</u>	<u>203,081,418</u>
Business-Type Activities:				
Mahoning County Water	1,959,933	1,865,509	1,070,675	824,905
Mahoning County Sewer	19,830,300	22,197,325	22,431,584	18,774,590
<i>Total Business-Type Activities Expenses</i>	<u>21,790,233</u>	<u>24,062,834</u>	<u>23,502,259</u>	<u>19,599,495</u>
<i>Total Primary Government Program Expenses</i>	<u>204,351,844</u>	<u>217,750,570</u>	<u>227,541,525</u>	<u>222,680,913</u>
Net (Expense)/Revenue				
Governmental Activities	(69,332,967)	(69,087,863)	(73,014,437)	(77,495,602)
Business-Type Activities	1,385,549	529,832	1,339,927	6,211,248
<i>Total Primary Government Net Expense</i>	<u>(\$67,947,418)</u>	<u>(\$68,558,031)</u>	<u>(\$71,674,510)</u>	<u>(\$71,284,354)</u>

2006	2005	2004	2003	2002
\$25,994,071	\$23,499,825	\$23,382,985	\$20,046,773	\$19,961,462
17,447,261	16,401,342	15,165,994	15,764,700	15,235,327
21,715,122	19,185,295	23,688,359	23,163,784	25,044,434
13,307,192	14,026,637	13,605,944	13,463,837	11,956,276
48,376,681	45,566,149	49,639,480	46,077,309	44,975,438
58,558,914	54,189,674	61,840,067	58,494,478	55,945,853
2,139,122	1,493,492	1,960,779	1,787,910	2,211,966
187,538,363	174,362,414	189,283,608	178,798,791	175,330,756
1,226,205	1,307,844	491,364	355,518	314,046
19,028,777	18,996,403	18,539,160	17,410,257	17,016,608
20,254,982	20,304,247	19,030,524	17,765,775	17,330,654
207,793,345	194,666,661	208,314,132	196,564,566	192,661,410
(79,695,378)	(57,939,601)	(77,586,462)	(69,411,348)	(71,662,650)
6,977,274	5,229,747	2,534,962	2,618,998	3,719,193
(\$72,718,104)	(\$52,709,854)	(\$75,051,500)	(\$66,792,350)	(\$67,943,457)

(continued)

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

	2010	2009	2008	2007
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$7,546,732	\$7,481,675	\$7,657,974	\$8,025,257
General Obligation Bond Retirement	0	0	27,044	0
Children Services Board	4,911,419	4,894,162	5,106,646	5,528,249
Developmental Disabilities Board	13,859,914	13,818,219	14,271,078	15,188,350
Board of Mental Health	3,467,814	3,457,020	3,578,922	3,824,837
Sales Tax Levied for				
General Purposes	27,168,574	25,825,362	27,931,781	31,402,397
Grants and Entitlements not Restricted to Specific Programs				
	9,601,640	10,840,691	12,884,154	6,137,374
Conveyance Taxes	1,305,659	1,282,347	1,743,473	2,376,834
Interest	905,562	2,190,058	5,081,780	5,508,601
Other	4,385,541	3,128,219	3,672,046	3,467,275
Gain on Sale of Capital Assets	3,078	0	0	0
Transfers	0	(95,438)	0	(4,173)
<i>Total Governmental Activities</i>	<u>73,155,933</u>	<u>72,822,315</u>	<u>81,954,898</u>	<u>81,455,001</u>
Business-Type Activities:				
Interest	507,037	555,796	787,155	992,878
Gain on Sale of Capital Assets	0	0	14,744	0
Other	25,087	447,702	331,386	114,248
Transfers	0	95,438	0	4,173
<i>Total Business-Type Activities</i>	<u>532,124</u>	<u>1,098,936</u>	<u>1,133,285</u>	<u>1,111,299</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>73,688,057</u>	<u>73,921,251</u>	<u>83,088,183</u>	<u>82,566,300</u>
Change in Net Assets				
Governmental Activities	3,822,966	3,734,452	8,940,461	3,959,399
Business-Type Activities	1,917,673	1,628,768	2,473,212	7,322,547
<i>Total Primary Government Change in Net Assets</i>	<u>\$5,740,639</u>	<u>\$5,363,220</u>	<u>\$11,413,673</u>	<u>\$11,281,946</u>

2006	2005	2004	2003	2002
\$4,351,781	\$461,963	\$29,973,409	\$25,827,235	\$30,438,349
3,684,381	6,527,538	n/a	n/a	n/a
5,542,107	5,476,720	n/a	n/a	n/a
14,735,937	14,809,746	n/a	n/a	n/a
3,722,395	3,747,991	n/a	n/a	n/a
27,620,917	17,664,485	23,763,391	26,803,475	25,806,159
6,322,780	12,430,289	10,121,650	10,015,678	10,247,484
2,641,373	2,631,398	0	0	0
5,159,476	3,199,165	1,284,211	1,455,424	2,856,469
2,001,884	2,207,699	11,685,296	10,644,478	11,006,782
0	0	0	0	0
(73,003)	338,312	331,032	55,548	(452,397)
75,710,028	69,495,306	77,158,989	74,801,838	79,902,846
804,424	603,299	307,212	379,768	358,357
0	0	0	0	0
129,497	114,489	0	0	0
73,003	(338,312)	(331,032)	(55,548)	452,397
1,006,924	379,476	(23,820)	324,220	810,754
76,716,952	69,874,782	77,135,169	75,126,058	80,713,600
(3,985,350)	11,555,705	(427,473)	5,390,490	8,240,196
7,984,198	5,609,223	2,511,142	2,943,218	4,529,947
\$3,998,848	\$17,164,928	\$2,083,669	\$8,333,708	\$12,770,143

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

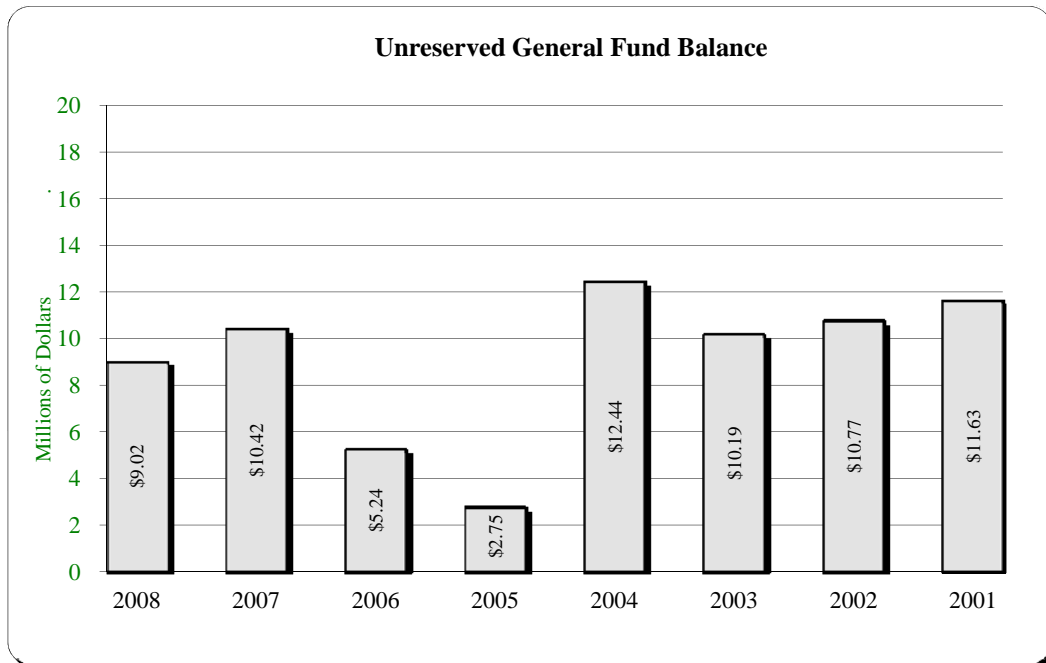
	2010	2009
General Fund		
Restricted	\$1,538,536	\$1,547,574
Committed	470,209	527,630
Assigned	1,184,077	1,201,489
Unassigned	9,392,999	5,511,125
Total General Fund	12,585,821	8,787,818
All Other Governmental Funds		
Restricted	74,877,427	57,422,364
Unassigned (Deficit)	(8,470,204)	(8,438,515)
Total All Other Governmental Funds	66,407,223	48,983,849
Total Governmental Funds	\$78,993,044	\$57,771,667

Note: The County implemented GASB 54 in 2010.

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Mahoning County, Ohio
Fund Balances, Governmental Funds
2008 and Previous Seven Years
(Modified Accrual Basis of Accounting)

	2008	2007	2006
General Fund			
Reserved	\$2,304,561	\$2,116,783	\$2,570,980
Unreserved	9,022,660	10,423,409	5,239,464
Total General Fund	<u>11,327,221</u>	<u>12,540,192</u>	<u>7,810,444</u>
All Other Governmental Funds			
Reserved	11,710,666	10,526,012	10,507,883
Unreserved, Undesignated, Reported in:			
Special Revenue funds	38,778,393	35,643,598	37,829,433
Debt Service fund (Deficit)	(5,666,185)	(3,241,764)	894,742
Capital Projects funds (Deficit)	10,858,748	13,788,051	12,092,356
Total All Other Governmental Funds	<u>55,681,622</u>	<u>56,715,897</u>	<u>61,324,414</u>
Total Governmental Funds	<u><u>\$67,008,843</u></u>	<u><u>\$69,256,089</u></u>	<u><u>\$69,134,858</u></u>



2005	2004	2003	2002	2001
\$2,651,239	\$1,265,964	\$2,057,358	\$1,940,739	\$2,335,061
2,745,934	12,441,071	10,186,859	10,767,209	11,632,904
5,397,173	13,707,035	12,244,217	12,707,948	13,967,965
12,093,679	19,568,035	11,130,479	5,939,663	6,007,188
43,470,129	25,824,017	24,071,870	31,519,802	27,712,903
642,013	1,022,980	2,295,917	3,721,729	6,661,494
2,471,657	4,146,703	7,530,827	(7,396,994)	(4,727,134)
58,677,478	50,561,735	45,029,093	33,784,200	35,654,451
\$64,074,651	\$64,268,770	\$57,273,310	\$46,492,148	\$49,622,416

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

	2010	2009	2008	2007
Revenues				
Property Taxes	\$29,005,633	\$28,898,320	\$29,942,112	\$32,220,488
Permissive Sales Tax	27,477,880	25,971,964	27,981,246	28,431,266
Intergovernmental	104,546,050	107,447,575	120,427,488	107,256,875
Conveyance Taxes	1,305,659	1,282,347	1,743,473	2,376,834
Interest	905,562	2,190,058	5,168,580	5,624,207
Fees, Licenses and Permits	14,646,974	13,669,630	14,454,185	14,894,487
Fines and Forfeitures	2,754,849	2,249,020	2,373,060	1,885,316
Rentals and Royalties	1,109,880	1,221,677	1,218,895	1,320,893
Charges for Services	4,239,614	3,476,495	4,098,080	4,515,160
Contributions and Donations	4,565	4,597	6,685	8,806
Special Assessments	291,269	355,030	352,843	291,020
Other	4,385,541	3,128,219	3,672,046	3,467,275
<i>Total Revenues</i>	<u>190,673,476</u>	<u>189,894,932</u>	<u>211,438,693</u>	<u>202,292,627</u>
Expenditures				
General Government:				
Legislative and Executive	25,065,900	24,881,632	26,840,960	24,833,907
Judicial	19,402,665	20,391,628	18,972,376	17,471,993
Public Safety	21,217,388	22,654,327	28,002,709	25,570,765
Public Works	9,083,394	11,043,197	11,146,970	11,425,708
Health	51,680,046	47,905,806	50,141,754	52,374,317
Human Services	44,597,570	56,956,278	58,639,302	61,951,599
Capital Outlay	7,706,310	8,911,584	12,554,007	6,637,207
Debt Service				
Principal Retirement	2,908,765	7,602,306	11,548,711	7,585,892
Interest and Fiscal Charges	1,688,258	2,021,423	1,881,867	1,552,853
Bond Issuance Costs	445,685	175,518	269,643	117,588
<i>Total Expenditures</i>	<u>183,795,981</u>	<u>202,543,699</u>	<u>219,998,299</u>	<u>209,521,829</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>6,877,495</u>	<u>(12,648,767)</u>	<u>(8,559,606)</u>	<u>(7,229,202)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	24,800	0	22,360	6,400
Inception of Capital Lease	0	0	0	1,344,418
Loan Proceeds	0	485,061	430,000	0
General Obligation Bonds Issued	14,176,000	3,015,000	5,860,000	800,000
General Obligation Notes Issued	0	0	0	5,150,000
Payment to Refunded Bond Escrow Agent	0	0	0	0
Premium on Notes Issued	0	0	0	29,716
Premium on Bonds Issued	143,082	0	0	24,072
Transfers In	9,212,290	7,518,014	11,718,267	9,826,345
Transfers Out	(9,212,290)	(7,613,452)	(11,718,267)	(9,830,518)
<i>Total Other Financing Sources (Uses)</i>	<u>14,343,882</u>	<u>3,404,623</u>	<u>6,312,360</u>	<u>7,350,433</u>
Net Change in Fund Balances	<u>\$21,221,377</u>	<u>(\$9,244,144)</u>	<u>(\$2,247,246)</u>	<u>\$121,231</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.89%	5.10%	6.59%	4.56%

2006	2005	2004	2003	2002	2001
\$32,263,381	\$31,587,828	\$42,294,477	\$41,704,064	\$40,091,456	\$35,247,372
27,620,917	17,664,485	27,537,040	26,657,490	25,819,560	25,388,374
92,518,954	108,370,397	97,724,531	93,506,537	91,317,048	84,903,284
2,641,373	2,631,398	0	0	0	0
5,159,476	3,199,165	1,321,630	1,455,425	2,856,469	5,615,943
14,498,882	17,228,024	490,936	527,390	420,275	381,022
1,625,533	1,812,880	1,717,779	2,098,615	1,870,530	1,800,994
413,296	579,391	0	0	0	0
3,619,641	4,967,259	19,091,127	18,283,250	16,801,132	16,152,293
18,425	13,662	0	0	0	0
304,861	300,319	308,335	302,510	299,571	294,759
1,986,277	2,207,699	2,927,715	3,028,358	3,369,202	2,389,483
182,671,016	190,562,507	193,413,570	187,563,639	182,845,243	172,173,524
25,399,508	22,497,191	23,893,579	19,417,295	19,006,470	20,109,136
17,687,147	16,677,751	14,988,064	15,870,791	15,037,929	13,519,191
20,967,016	18,988,359	22,963,273	22,002,969	23,641,635	22,617,782
10,120,032	10,468,981	9,257,025	9,597,942	9,095,887	10,300,103
49,141,136	45,701,190	50,265,195	46,558,702	45,364,856	43,477,026
59,115,648	55,047,741	60,527,152	58,951,005	55,894,229	53,305,492
3,820,814	13,109,256	16,571,205	7,197,546	9,941,390	4,887,821
5,785,189	7,137,821	3,451,212	5,425,678	5,149,361	5,051,904
2,107,619	1,466,648	1,617,059	1,872,597	2,281,357	2,917,493
310,807	0	495,455	847	0	4,125
194,454,916	191,094,938	204,029,219	186,895,372	185,413,114	176,190,073
(11,783,900)	(532,431)	(10,615,649)	668,267	(2,567,871)	(4,016,549)
272,593	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
12,250,000	0	32,607,440	0	0	0
1,462,903	0	0	10,057,500	390,000	0
0	0	(15,530,452)	0	0	0
0	0	0	0	0	0
220,741	0	203,089	0	0	0
16,491,441	12,695,610	22,842,345	18,050,024	17,399,777	15,412,649
(13,853,571)	(12,357,298)	(22,511,313)	(17,994,629)	(18,352,174)	(15,353,038)
16,844,107	338,312	17,611,109	10,112,895	(562,397)	59,611
\$5,060,207	(\$194,119)	\$6,995,460	\$10,781,162	(\$3,130,268)	(\$3,956,938)
4.34%	5.08%	3.06%	4.23%	4.42%	4.88%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	\$3,042,073,350	\$934,003,690	\$11,360,220,114	\$150,162,200	\$170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2007	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2006	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2005	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330
2004	2,514,457,880	752,913,390	9,335,346,486	189,059,450	214,840,284
2003	2,470,953,140	736,586,870	9,164,400,029	187,241,590	212,774,534
2002	2,433,032,840	724,888,010	9,022,631,000	179,963,890	204,504,420
2001	2,391,759,350	708,434,630	8,857,697,086	229,733,590	261,060,898

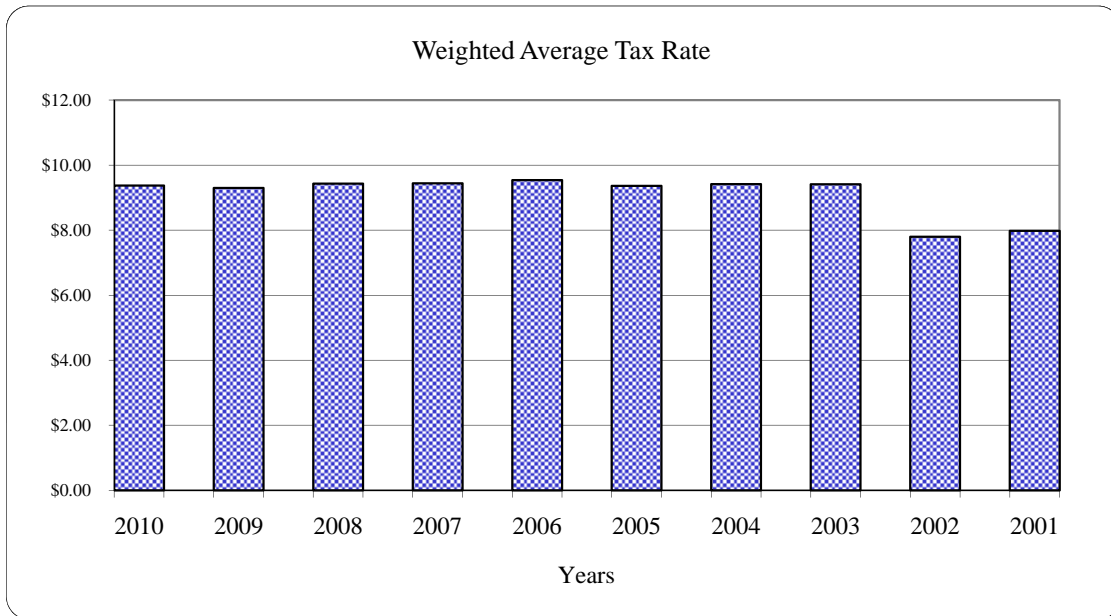
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,126,239,240	\$11,530,858,978	35.8%	\$9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,758	34.8	9.54073
338,781,056	1,355,124,224	3,846,336,696	11,039,180,011	34.8	9.36195
346,010,474	1,384,041,896	3,802,441,194	10,934,228,666	34.8	9.41696
348,147,510	1,392,590,040	3,742,929,110	10,769,764,603	34.8	9.41171
366,340,570	1,465,362,280	3,704,225,310	10,692,497,700	34.6	7.79804
350,342,720	1,401,370,880	3,680,270,290	10,520,128,864	35.0	7.98081



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

	2010	2009	2008	2007	2006
Unvoted Millage					
Operating	\$2.10000	\$2.10000	\$2.10000	\$2.10000	\$0.40000
Debt Service	0.00000	0.00000	0.00000	0.00000	1.70000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.18163	0.18166	0.18196	0.18212	0.18256
Commercial/Industrial and Public Utility Real	0.27239	0.27229	0.27250	0.27145	0.27240
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.74886	0.74897	0.75021	0.75089	0.75267
Commercial/Industrial and Public Utility Real	0.78740	0.78712	0.78773	0.78468	0.78744
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.27591	0.27595	0.27640	0.27665	0.27731
Commercial/Industrial and Public Utility Real	0.32692	0.32680	0.32706	0.32579	0.32694
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.88102	0.88114	0.88260	0.88340	0.88549
Commercial/Industrial and Public Utility Real	0.92635	0.92602	0.92674	0.92316	0.92640
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03633	0.03633	0.03639	0.36420	0.03651
Commercial/Industrial and Public Utility Real	0.05448	0.05446	0.05450	0.05429	0.05448
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	0.30878	0.30882	0.30933	0.30961	0.31034
Commercial/Industrial and Public Utility Real	0.46305	0.46289	0.46325	0.46146	0.46308
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1984 Bond Issue					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
1986 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	2.65648
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	2.77919
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.13790	1.13806	1.13994	1.14098	1.14368
Commercial/Industrial and Public Utility Real	1.34505	1.34458	1.34562	1.34041	1.34512
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.67731	0.67741	0.67853	0.67914	0.68075
Commercial/Industrial and Public Utility Real	0.79596	0.79568	0.79629	0.79321	0.79600
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000

2005	2004	2003	2002	2001
\$0.15000	\$1.75000	\$0.95000	\$1.45000	\$0.25000
1.95000	0.35000	1.15000	0.65000	1.85000
0.20616	0.20603	0.20596	0.20561	0.20546
0.29404	0.29175	0.29174	0.28936	0.28663
0.50000	0.50000	0.50000	0.50000	0.50000
0.85000	0.35026	0.35013	0.34954	0.34928
0.85000	0.49598	0.49595	0.49190	0.48727
0.85000	0.85000	0.85000	0.85000	0.85000
0.31317	0.24564	0.24555	0.24514	0.24496
0.35291	0.31338	0.31337	0.31081	0.30788
0.50000	0.50000	0.50000	0.50000	0.50000
0.24739	0.24724	0.24715	0.24674	0.24655
0.35285	0.35010	0.35008	0.34723	0.34395
0.60000	0.60000	0.60000	0.60000	0.60000
0.04123	0.04121	0.04119	0.04112	0.04109
0.05881	0.05835	0.05835	0.05787	0.05733
0.10000	0.10000	0.10000	0.10000	0.10000
0.35047	0.41759	0.41744	0.41674	0.41642
0.49987	0.53276	0.53272	0.52838	0.52340
0.85000	0.85000	0.85000	0.85000	0.85000
0.00000	0.15000	0.20000	0.20000	0.20000
0.00000	0.15000	0.20000	0.20000	0.20000
0.00000	0.15000	0.20000	0.20000	0.20000
3.00000	3.00000	3.00000	3.00000	1.24841
3.00000	3.00000	3.00000	3.00000	1.37605
3.00000	3.00000	3.00000	3.00000	2.00000
1.29157	1.29077	1.29031	1.28815	1.28717
1.45199	1.44068	1.44061	1.42886	1.41538
2.00000	2.00000	2.00000	2.00000	2.00000
0.76878	0.76831	0.76803	0.76674	0.76616
0.85924	0.85255	0.85250	0.84555	0.83758
1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

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

	2010	2009	2008	2007	2006
2001 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	\$2.64305	\$2.64342	\$2.64779	\$2.65019	\$0.00000
Commercial/Industrial and Public Utility Real	2.77905	2.77807	2.78022	2.76947	0.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	0.00000
<hr/>					
Total Voted Millage by type of Property					
Residential/Agricultural Real	6.89079	6.89176	6.90315	7.23718	6.92579
Commercial/Industrial and Public Utility Real	7.75065	7.74790	7.75390	7.72392	7.75102
General Business and Public Utility Personal	9.80000	9.80000	9.80000	9.80000	9.80000
<hr/>					
Total Millage by type of Property					
Residential/Agricultural Real	\$8.99079	\$8.99176	\$9.00315	\$9.33718	\$9.02579
Commercial/Industrial and Public Utility Real	9.85065	9.84790	9.85390	9.82392	9.85102
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000	11.90000
<hr/>					
Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	5.63407	5.63287	5.62869	5.61625	5.61657
Commercial/Industrial and Public Utility Real	6.17356	6.16830	6.18418	6.17582	6.18242
General Business and Public Utility Personal	6.20000	6.20000	6.20000	6.20000	6.20000
Canfield					
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	4.78398	4.78688	4.07137	4.13879	4.14849
Commercial/Industrial and Public Utility Real	4.79794	4.80000	4.23487	4.23405	4.23310
General Business and Public Utility Personal	4.80000	4.80000	4.30000	4.30000	4.30000
Salem					
Residential/Agricultural Real	4.14620	4.14412	4.14322	4.23677	4.23624
Commercial/Industrial and Public Utility Real	4.28851	4.34529	4.35368	4.44461	4.45512
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000	4.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2005	2004	2003	2002	2001
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
7.06879	6.71705	6.76576	6.75979	5.00550
7.71970	7.48554	7.53531	7.49995	5.83546
9.40000	9.55000	9.60000	9.60000	8.60000
\$9.16879	\$8.81705	\$8.86576	\$8.85979	\$7.10550
9.81970	9.58554	9.63531	9.59995	7.93546
11.50000	11.65000	11.70000	11.70000	10.70000

\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
6.20000	6.20000	3.20000	3.20000	3.20000
6.20000	6.20000	3.20000	3.20000	3.20000
6.20000	6.20000	3.20000	3.20000	3.20000
3.00000	3.80000	3.90000	4.00000	3.75000
3.00000	3.80000	3.90000	4.00000	3.75000
3.00000	3.80000	3.90000	4.00000	3.75000
4.19657	5.65021	4.15001	4.14776	4.28413
4.22421	5.73341	4.23341	4.23341	4.23029
4.30000	5.80000	4.30000	4.30000	4.30000
3.41828	3.47321	0.87281	0.00000	0.00000
3.68565	3.76909	1.16254	0.00000	0.00000
4.10000	4.10000	1.50000	0.00000	0.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000

(continued)

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

	2010	2009	2008	2007	2006
Villages					
Beloit					
Residential/Agricultural Real	\$18.65110	\$12.64935	\$12.65258	\$10.78918	\$10.78926
Commercial/Industrial and Public Utility Real	18.70331	12.71107	12.71107	10.74050	10.74050
General Business and Public Utility Personal	22.00000	16.00000	16.00000	16.00000	16.00000
Craig Beach					
Residential/Agricultural Real	6.78921	6.76080	6.75626	6.74979	6.75674
Commercial/Industrial and Public Utility Real	7.57415	7.57415	7.62268	7.62140	7.62140
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	5.12073	5.12078	5.12162	5.12259	5.12268
Commercial/Industrial and Public Utility Real	5.91200	5.91200	5.91344	5.91180	5.86028
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	13.36183	13.36222	12.86467	12.89284	11.19985
Commercial/Industrial and Public Utility Real	13.34020	13.34287	12.99101	13.08049	11.64116
General Business and Public Utility Personal	13.40000	13.40000	13.40000	13.40000	12.40000
Poland					
Residential/Agricultural Real	8.22793	8.22123	8.21463	7.19559	7.19164
Commercial/Industrial and Public Utility Real	8.05259	8.05079	7.80168	6.88809	6.89673
General Business and Public Utility Personal	8.60000	8.60000	8.60000	7.60000	7.60000
Sebring					
Residential/Agricultural Real	6.88413	6.88293	6.88601	6.88859	5.88957
Commercial/Industrial and Public Utility Real	7.99048	7.99049	7.99047	7.89382	6.94082
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	7.40000
Washingtonville					
Residential/Agricultural Real	11.78994	11.83599	11.83453	12.17214	12.17231
Commercial/Industrial and Public Utility Real	14.18844	14.18512	14.18512	14.05021	14.05021
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	11.27543	11.28050	11.28330	11.29911	9.67732
Commercial/Industrial and Public Utility Real	12.88029	12.86161	12.81780	12.70388	11.42883
General Business and Public Utility Personal	18.10000	18.10000	18.10000	18.10000	18.10000
Beaver					
Residential/Agricultural Real	13.39495	13.39483	13.47915	13.49282	10.75450
Commercial/Industrial and Public Utility Real	13.80410	13.86359	13.85152	13.64844	10.80416
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	15.40000
Berlin					
Residential/Agricultural Real	5.18898	5.19124	5.20239	5.21470	5.22048
Commercial/Industrial and Public Utility Real	5.46857	5.46857	5.46832	5.48140	5.48140
General Business and Public Utility Personal	5.80000	5.80000	5.80000	5.80000	5.80000

2005	2004	2003	2002	2001
\$14.51225	\$14.51225	\$11.54070	\$11.53472	\$11.53472
14.77047	14.77047	11.69939	11.69939	11.69939
16.00000	16.00000	16.00000	16.00000	16.00000
8.20000	6.70000	6.70000	6.70000	4.93600
8.20000	6.70000	6.70000	6.70000	4.95253
8.20000	6.70000	6.70000	6.70000	7.20000
5.52903	5.51580	5.51580	5.51580	5.51580
6.17757	6.16770	6.16770	6.16770	6.16770
8.00000	8.00000	8.00000	8.00000	8.00000
12.40000	12.40000	10.84095	10.84040	9.08577
12.40000	12.40000	10.98055	10.95197	9.96045
12.40000	12.40000	11.40000	11.40000	11.20000
7.60000	7.60000	7.29456	7.29140	7.28998
7.60000	7.60000	7.20160	7.19897	7.19301
7.60000	7.60000	7.60000	7.60000	7.60000
7.49593	7.49481	7.49481	6.73055	6.72958
7.82684	7.82684	7.82684	7.41416	7.41416
8.40000	8.40000	8.40000	8.40000	8.40000
12.77363	13.81860	10.81860	10.80585	11.30380
14.61985	14.45465	11.45465	11.45465	11.45465
19.70000	19.70000	16.70000	16.70000	16.70000
10.70355	10.70223	10.70176	10.69921	10.69743
12.69699	12.64964	12.64950	12.49120	12.16454
18.10000	18.10000	18.10000	18.10000	18.10000
12.04113	12.03971	12.03971	12.02309	10.69590
12.16250	12.11738	12.11738	12.11736	10.96891
15.40000	15.40000	15.40000	15.40000	15.40000
5.80000	5.88356	5.88311	5.87460	5.87422
5.80000	6.65896	6.65896	6.65896	6.65896
5.80000	7.50000	7.50000	7.50000	7.50000

(continued)

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

	2010	2009	2008	2007	2006
Boardman					
Residential/Agricultural Real	\$10.77538	\$10.77261	\$8.57374	\$8.56668	\$8.56697
Commercial/Industrial and Public Utility Real	11.37645	11.36505	9.17403	9.17298	9.17310
General Business and Public Utility Personal	17.25000	17.25000	15.05000	15.05000	15.05000
Canfield					
Residential/Agricultural Real	2.69918	2.69914	2.69937	2.69959	2.69979
Commercial/Industrial and Public Utility Real	2.71448	2.71467	2.71512	2.71549	2.71720
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	10.70960	10.68867	10.69911	10.66416	10.66157
Commercial/Industrial and Public Utility Real	11.76286	11.74711	11.67530	11.56002	11.78045
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000	19.50000
Ellsworth					
Residential/Agricultural Real	4.07677	4.07804	4.07161	4.83570	4.09293
Commercial/Industrial and Public Utility Real	4.28022	4.28022	4.28022	4.30365	4.30444
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.74900	1.75004	1.75608	1.84464	1.85372
Commercial/Industrial and Public Utility Real	1.93895	1.94027	1.92888	1.92803	1.94113
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.87646	10.88350	10.57603	10.58008	9.18288
Commercial/Industrial and Public Utility Real	10.94060	10.94060	10.77591	10.76333	9.79515
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.15194	6.93421	6.96501	6.96837	6.98889
Commercial/Industrial and Public Utility Real	7.45857	7.45857	7.43636	7.43680	7.44689
General Business and Public Utility Personal	10.40000	8.60000	8.60000	8.60000	8.60000
Jackson					
Residential/Agricultural Real	7.95553	8.05360	8.05632	8.06402	5.32188
Commercial/Industrial and Public Utility Real	7.93404	7.92076	7.94185	7.95872	5.56940
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.55806	8.55405	5.53773	5.52080	5.53095
Commercial/Industrial and Public Utility Real	8.69825	9.05346	6.62364	6.60708	6.63634
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.02000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.02000	0.20000
Poland					
Residential/Agricultural Real	4.91748	4.91725	4.92231	4.92566	4.94329
Commercial/Industrial and Public Utility Real	5.76431	5.76562	5.76647	5.71088	5.70837
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2005	2004	2003	2002	2001
\$9.07231	\$9.06769	\$9.06392	\$9.05725	\$9.04887
9.61250	9.58098	9.58098	9.52045	9.49272
15.05000	15.05000	15.05000	15.05000	15.05000
2.70449	2.70442	2.70440	2.70431	2.70423
2.72235	2.72228	2.72228	2.72161	2.72161
2.75000	2.75000	2.75000	2.75000	2.75000
13.55271	13.54156	13.54102	13.48270	13.47444
12.37716	12.37716	12.37716	12.36966	12.36966
19.50000	19.50000	19.50000	19.50000	19.50000
4.41923	4.41832	4.41921	3.50120	3.50069
4.51098	4.51098	4.51098	3.44228	3.44228
4.70000	4.70000	4.70000	4.70000	4.70000
1.88314	2.00000	2.00000	0.00000	0.00000
1.93327	2.00000	2.00000	0.00000	0.00000
2.00000	2.00000	2.00000	0.00000	0.00000
10.59539	10.59516	10.59460	10.58816	9.16489
10.66283	10.66303	10.66303	10.66300	9.68495
11.00000	11.00000	11.00000	11.00000	11.00000
5.38891	5.38884	5.38865	5.38015	5.37901
5.69683	5.69683	5.69683	5.69659	5.69659
6.50000	6.50000	6.50000	6.50000	6.50000
5.88177	5.88127	5.86572	7.34940	7.34940
5.75886	5.75886	5.75886	7.35362	7.32701
8.95000	8.95000	8.95000	10.95000	10.95000
7.13220	7.13063	7.13092	7.12602	7.12602
6.93475	6.92488	6.92488	6.92488	6.89699
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.00000	0.00000	0.00000
0.20000	0.20000	0.00000	0.00000	0.00000
0.20000	0.20000	0.00000	0.00000	0.00000
5.23122	5.22868	5.22668	5.22297	5.22049
6.13822	6.13822	6.13822	6.12275	6.12275
9.00000	9.00000	9.00000	9.00000	9.00000

(continued)

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

	2010	2009	2008	2007	2006
Smith					
Residential/Agricultural Real	\$6.94035	\$6.94354	\$6.96023	\$6.98235	\$6.98653
Commercial/Industrial and Public Utility Real	9.69221	9.71438	9.67050	9.71092	9.72494
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	10.65041	9.18572	10.20157	10.29560	10.32529
Commercial/Industrial and Public Utility Real	11.14661	9.67107	10.65406	10.43372	10.90135
General Business and Public Utility Personal	14.40000	14.40000	16.40000	16.40000	16.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.56842	0.56823	0.56829	0.56774	0.56777
Commercial/Industrial and Public Utility Real	0.59359	0.59291	0.59341	0.59333	0.59334
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	3.69958	3.69751	3.70914	3.72276	2.21265
Commercial/Industrial and Public Utility Real	3.55961	3.56819	3.69625	3.72549	2.25925
General Business and Public Utility Personal	4.67000	4.67000	4.67000	4.67000	3.15000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.54178	1.54200	1.54455	1.54595	1.54961
Commercial/Industrial and Public Utility Real	1.62111	1.62054	1.62179	1.61552	1.62119
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	1.67446	1.67399	1.67609	1.67669	1.68497
Commercial/Industrial and Public Utility Real	1.83165	1.83170	1.79053	1.78973	1.79068
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000	2.80000
Western Reserve Transit Authority					
Residential/Agricultural Real	0.00000	3.63759	3.63456	3.63011	3.62916
Commercial/Industrial and Public Utility Real	0.00000	4.43966	4.42477	4.40778	1.40858
General Business and Public Utility Personal	0.00000	5.00000	5.00000	5.00000	5.00000
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00330	2.00431	2.00781	2.00000	2.00000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	33.65598	32.66194	30.65284	29.51202	32.26557
Commercial/Industrial and Public Utility Real	35.77899	35.21895	31.43349	29.36085	41.88222
General Business and Public Utility Personal	60.80000	60.70000	58.70000	57.60000	60.30000
Austintown Local					
Residential/Agricultural Real	30.80382	30.81508	30.62152	30.75754	30.90495
Commercial/Industrial and Public Utility Real	36.71238	36.64809	36.29782	36.07623	36.33704
General Business and Public Utility Personal	57.50000	57.50000	57.30000	57.40000	57.50000

2005	2004	2003	2002	2001
\$8.88769	\$8.88769	\$8.88811	\$8.84483	\$8.84483
10.43769	10.43769	10.43769	10.43718	10.43718
12.80000	12.80000	12.80000	12.80000	12.80000
9.63520	9.63392	9.63214	9.60712	9.60691
9.95117	9.95117	9.95117	9.89437	9.88755
14.40000	14.40000	14.40000	14.40000	14.40000
0.60705	0.60669	0.60640	0.60588	0.60523
0.62607	0.62372	0.62372	0.61921	0.61715
1.00000	1.00000	1.00000	1.00000	1.00000
2.36797	2.36685	2.36656	2.36492	2.36357
2.47906	2.47832	2.47832	2.47168	2.46685
3.15000	3.15000	3.15000	3.15000	3.15000
1.75000	1.75000	1.75000	1.75000	1.18599
1.75000	1.75000	1.75000	1.75000	1.34088
1.75000	1.75000	1.75000	1.75000	1.90000
1.84636	1.84487	1.84342	1.84107	1.83964
2.03054	2.03054	2.03054	2.02491	2.02161
2.80000	2.80000	2.80000	2.80000	2.80000
3.96078	3.95723	3.95635	3.95417	3.95319
4.52984	4.42193	4.42193	4.39026	4.35567
5.00000	5.00000	5.00000	5.00000	5.00000
2.00085	2.00387	2.00324	2.00000	2.00050
2.04402	2.03781	2.03770	2.02014	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000
33.47760	26.07709	26.86547	26.85779	26.89184
43.04137	35.73940	38.33215	38.06027	37.70483
61.50000	54.10000	54.40000	54.40000	54.40000
33.59637	33.59238	30.69096	30.68334	30.67799
39.76469	39.62196	36.72154	36.24447	35.26126
57.50000	57.50000	54.60000	54.60000	54.60000

(continued)

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

	2010	2009	2008	2007	2006
Boardman Local					
Residential/Agricultural Real	\$32.13118	\$32.11773	\$32.12779	\$31.95803	\$32.02342
Commercial/Industrial and Public Utility Real	35.24222	35.22561	35.31267	35.15911	35.21690
General Business and Public Utility Personal	53.95000	53.95000	53.95000	53.80000	53.85000
Campbell City					
Residential/Agricultural Real	36.76894	36.76122	36.73393	37.30267	38.20272
Commercial/Industrial and Public Utility Real	37.79910	37.76946	37.85902	38.46184	39.39909
General Business and Public Utility Personal	40.45000	40.45000	40.45000	41.10000	42.00000
Canfield Local					
Residential/Agricultural Real	32.88616	32.87574	32.95433	33.11867	33.27418
Commercial/Industrial and Public Utility Real	32.51091	32.56466	33.36199	33.64388	34.07765
General Business and Public Utility Personal	56.60000	56.60000	56.60000	56.70000	56.80000
Columbiana Local					
Residential/Agricultural Real	25.50000	25.50002	25.50001	25.63001	25.63001
Commercial/Industrial and Public Utility Real	25.67612	25.69803	25.53064	25.64211	25.63002
General Business and Public Utility Personal	34.40000	34.40000	34.40000	34.53000	34.53000
Hubbard Local					
Residential/Agricultural Real	37.09909	37.07610	36.68064	37.06969	31.25001
Commercial/Industrial and Public Utility Real	42.44615	41.93289	41.32861	41.41796	35.30882
General Business and Public Utility Personal	58.90000	58.85000	58.45000	58.85000	53.05000
Jackson Milton Local					
Residential/Agricultural Real	33.51406	33.55729	33.55559	33.86421	31.61509
Commercial/Industrial and Public Utility Real	33.56785	33.57077	33.57229	33.92300	31.67492
General Business and Public Utility Personal	45.65000	45.65000	45.65000	46.00000	47.60000
Leetonia Local					
Residential/Agricultural Real	33.18734	33.18753	31.17794	31.41111	29.86152
Commercial/Industrial and Public Utility Real	33.25853	33.25883	31.24855	32.02825	30.47832
General Business and Public Utility Personal	33.31000	33.31000	33.80000	43.00600	41.45600
Lowellville Local					
Residential/Agricultural Real	27.59771	27.60366	27.63814	27.66980	27.77605
Commercial/Industrial and Public Utility Real	37.38706	37.37953	37.39350	36.95493	36.35030
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	35.60390	35.59875	35.61292	35.77130	36.27312
Commercial/Industrial and Public Utility Real	35.93609	35.88326	35.59715	35.77101	36.27121
General Business and Public Utility Personal	48.30000	48.30000	48.30000	48.90000	49.40000
Sebring Local					
Residential/Agricultural Real	26.06456	26.05944	26.06091	26.06208	26.06224
Commercial/Industrial and Public Utility Real	42.38804	42.38804	42.38793	41.64198	41.96074
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	38.39510	38.49530	38.59873	30.95003	36.45002
Commercial/Industrial and Public Utility Real	38.38470	38.94858	39.00562	30.95002	36.45001
General Business and Public Utility Personal	57.20000	57.30000	57.40000	49.75000	55.25000

2005	2004	2003	2002	2001
\$33.95307	\$33.93684	\$28.02429	\$28.00148	\$28.02776
37.13738	37.03440	31.13440	30.95213	30.90477
53.90000	53.90000	48.00000	48.00000	48.05000
38.57105	38.56392	37.86392	37.79833	37.45002
39.65558	39.10040	38.40040	38.31956	37.78911
42.15000	42.15000	41.45000	41.45000	41.15000
34.41837	34.40366	34.44997	28.62443	28.60146
35.90382	35.89268	35.94268	30.04238	29.96903
56.20000	56.20000	56.25000	50.45000	50.45000
25.63001	25.69321	25.68836	33.16485	33.00793
25.63002	25.87113	25.87113	33.55091	33.27872
34.53000	34.53000	34.53000	42.83000	42.60000
34.18680	34.20648	34.25636	35.10707	28.97707
39.71054	39.65391	39.90317	40.00317	33.86201
54.20000	54.20000	54.25000	54.35000	48.22000
31.81799	31.81235	31.79096	32.14457	32.34457
31.91951	31.89672	31.89672	32.19398	32.29569
47.65000	47.65000	47.65000	48.00000	48.20000
29.86483	31.57698	31.55351	32.73537	35.51039
30.73801	33.57401	33.57401	34.77401	35.45602
41.45600	42.05600	42.05600	43.25600	43.95600
31.93766	31.88457	31.88457	31.85086	31.81119
40.12100	40.01761	40.01761	40.01761	40.01761
61.50000	61.50000	61.50000	61.50000	61.50000
36.48529	36.47227	29.75895	29.83944	29.97974
36.56410	36.52714	29.82714	29.80877	29.95055
49.50000	49.50000	42.80000	42.90000	43.05000
31.28374	31.26865	31.26865	31.26601	31.26063
43.34496	43.34496	43.34496	43.34496	43.34496
59.30000	59.30000	59.30000	59.30000	59.30000
37.94625	32.26829	32.36778	32.44114	32.62359
38.15324	32.36447	32.46447	32.61374	32.81374
56.65000	51.45000	51.55000	51.70000	51.90000

(continued)

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

	2010	2009	2008	2007	2006
Springfield Local					
Residential/Agricultural Real	\$23.40002	\$23.40002	\$23.75002	\$23.75001	\$24.50000
Commercial/Industrial and Public Utility Real	24.06364	23.90272	24.09552	23.75002	24.50002
General Business and Public Utility Personal	35.90000	35.90000	36.25000	36.25000	37.00000
Struthers City					
Residential/Agricultural Real	37.41311	37.40719	37.40408	37.64580	30.84855
Commercial/Industrial and Public Utility Real	48.67761	48.68232	48.82731	48.56845	41.67399
General Business and Public Utility Personal	64.70000	64.70000	64.70000	64.90000	58.00000
Weathersfield Local					
Residential/Agricultural Real	30.70707	30.65144	29.72748	31.00430	31.40001
Commercial/Industrial and Public Utility Real	36.25075	36.41787	35.44272	36.86436	37.15215
General Business and Public Utility Personal	55.20000	55.15000	54.20000	55.50000	55.90000
West Branch Local					
Residential/Agricultural Real	23.08462	23.08421	23.58549	23.85045	24.25306
Commercial/Industrial and Public Utility Real	23.12943	23.12947	23.63020	23.87963	24.28457
General Business and Public Utility Personal	33.20000	33.20000	33.70000	33.95000	34.35000
Western Reserve Local					
Residential/Agricultural Real	40.56153	40.53243	32.93285	33.28998	33.64492
Commercial/Industrial and Public Utility Real	40.69840	40.69840	33.09766	33.46228	33.81266
General Business and Public Utility Personal	54.40000	54.40000	46.80000	47.15000	47.50000
Youngstown City					
Residential/Agricultural Real	44.61049	44.58543	35.06321	35.02468	35.01774
Commercial/Industrial and Public Utility Real	55.46919	55.31420	45.68532	45.54507	45.57144
General Business and Public Utility Personal	60.50000	60.50000	51.00000	51.00000	51.00000

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

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

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

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

Source: Mahoning County Auditor

2005	2004	2003	2002	2001
\$24.78710	\$24.78380	\$24.77865	\$24.71524	\$24.71470
24.82443	24.82443	24.77577	24.60535	24.59124
37.00000	37.00000	37.00000	37.00000	37.00000
36.73533	37.73470	38.27295	38.25895	38.24785
46.41766	47.33117	48.20225	47.78750	47.78750
59.90000	60.90000	62.20000	62.20000	62.20000
32.85996	27.96598	27.86303	29.04062	28.71062
39.31373	34.50037	34.40037	34.10045	33.77045
55.90000	51.00000	50.90000	50.60000	50.27000
24.30971	24.38509	24.39784	24.47210	24.50002
24.32928	24.34974	24.35066	24.50002	24.50002
34.35000	34.35000	34.35000	34.50000	34.50000
35.02979	29.41927	29.41890	29.52416	29.46912
35.03042	29.43042	29.43042	29.58042	29.53042
48.55000	42.95000	42.95000	43.10000	43.05000
37.79512	37.76945	37.76342	37.74236	37.73355
46.62996	45.73964	45.73964	45.47829	45.19340
51.00000	51.00000	51.00000	51.00000	51.00000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)
2010	\$38,281,229	\$35,700,800	93.26 %	\$1,389,273	\$37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390
2005	33,108,931	32,277,064	97.49	1,334,514	33,611,578
2004	31,589,718	29,953,366	94.82	1,640,387	31,593,753
2003	31,194,850	29,776,282	95.45	1,684,827	31,461,109
2002	30,620,624	28,872,375	94.29	1,304,814	30,177,189
2001	25,074,538	23,973,692	95.61	962,339	24,936,031

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

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

Note: The County does not maintain delinquency information by tax year.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
96.89 %	\$5,653,012	14.77 %
97.12	4,777,831	12.61
98.13	3,929,325	10.51
97.82	3,209,925	8.60
100.42	2,863,997	7.84
101.52	2,505,669	7.57
100.01	2,822,575	8.94
100.85	5,698,381	18.27
98.55	7,147,775	23.34
99.45	5,472,242	21.82

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections
2010	\$70,094	\$70,094	100.00 %	\$12,454	\$82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891
2005	3,895,982	3,636,145	93.33	388,400	4,024,545
2004	3,737,056	3,465,526	92.73	178,364	3,643,890
2003	3,804,982	3,679,985	96.71	316,017	3,996,002
2002	3,767,959	3,099,045	82.25	231,243	3,330,288
2001	3,640,605	3,418,239	93.89	389,845	3,808,084

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

Note: The County does not maintain delinquency information by tax year.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
117.77 %	\$1,613,572	2302.01 %
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57
100.28	1,724,464	56.68
103.30	1,598,069	41.02
97.51	1,723,136	46.11
105.02	1,522,191	40.01
88.38	3,334,030	88.48
104.60	2,877,543	79.04

Mahoning County, Ohio
Principal Real Property Taxpayers
 2010 and 2001

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$16,016,890	0.40%
GS Boardman LLC (Lowe's)	11,030,740	0.28
WP Boardman Associates LP	8,319,950	0.21
Copeland United Methodist	6,089,060	0.15
WAOP Properties LLC	5,214,900	0.13
Jackson Acquisition Corporation	4,443,110	0.11
P & S Equities Inc.	3,966,450	0.10
Equity Industrial Partner	3,858,820	0.10
Wal-Mart Real Estate Business Trust	3,369,380	0.08
MB Canfield Main LLC	3,034,570	0.08
Total	\$65,343,870	1.64%
Total Real Property Assessed Valuation	\$3,976,077,040	

Taxpayer	2001	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CCA Prison	\$23,558,120	0.76%
DeBartolo Capital Partnership	15,901,810	0.51
GSBC Inc.	10,583,450	0.34
Simon Capital LTD. Partnership	8,329,990	0.27
P & S Equities Inc.	6,152,760	0.20
Jackson Acquisition Corporation	4,684,650	0.15
Cope Methodist Home	4,057,310	0.13
CTW Development Corporation	4,027,890	0.13
Brandywine Apartments	3,891,160	0.13
Boardman Hotel LLC	2,905,950	0.09
Total	\$84,093,090	2.71%
Total Real Property Assessed Valuation	\$3,100,193,980	

NOTE: Property Assessed at 35% of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2010 and 2001

Taxpayer	2010	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$95,277,500	63.45%
American Transmissions Systems, Inc.	17,677,810	11.77
East Ohio Gas	15,768,980	10.50
Aqua Ohio	15,138,790	10.08
Norfolk Southern Combined Railroad	1,386,570	0.92
Columbia Gas of Ohio Inc.	1,237,800	0.82
Tennessee Gas Pipeline Co.	1,116,430	0.74
CSX Transportation, Inc.	437,510	0.29
Columbia Gas Transmission Corporation	396,500	0.28
Total	<u>\$148,437,890</u>	<u>98.85%</u>
Total Public Utility Assessed Valuation	<u>\$150,162,200</u>	

Taxpayer	2001	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$73,126,730	31.83%
Ohio Bell Telephone Company	32,722,160	14.24
American Transmissions Systems, Inc.	21,053,670	9.16
Consumers Ohio Water Company	12,254,040	5.33
East Ohio Gas	12,247,280	5.33
Norfolk Southern Combined Railroad	4,077,620	1.77
Youngstown-Warren MSA	3,791,840	1.65
Sygnnet Communications	3,525,890	1.54
CSX Transportation, Inc.	2,365,080	1.04
United Telephone Company of Ohio	1,672,130	0.73
Total	<u>\$166,836,440</u>	<u>72.62%</u>
Total Public Utility Assessed Valuation	<u>\$229,733,590</u>	

Source: Mahoning County Auditor

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

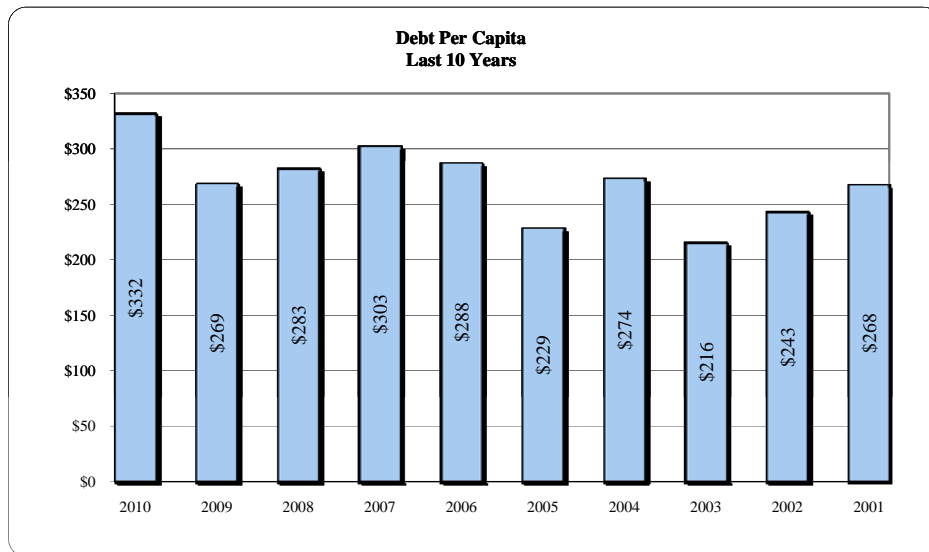
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2010	\$42,770,923	\$314,110	\$0	\$299,313	\$0	\$388,049	\$24,870,527	\$1,387,892
2009	31,227,930	353,987	0	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	0	400,490	1,159,899	0	14,049,000	1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	0	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	0	0	7,650,000	150,963
2004	40,482,438	1,806,400	0	0	0	0	8,065,000	150,963
2003	26,029,840	1,052,363	0	0	0	0	8,460,000	292,382
2002	31,400,266	1,107,615	0	0	0	0	8,840,000	283,059
2001	36,504,777	762,465	0	0	0	0	9,205,000	363,348

(1) Personal Income and population are located on S46

Source: Mahoning County Auditor

Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Bond Anticipation Notes	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$79,737	\$5,313,199	\$3,838,390	\$0	\$79,262,140	0.84%	\$332
89,231	7,038,185	3,237,628	4,603,433	64,609,266	0.74	269
238,925	8,799,582	2,301,646	4,737,258	67,932,865	0.80	283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288
944,937	13,576,505	1,936,496	0	58,140,389	1.10	229
944,937	13,576,505	1,936,496	0	66,962,739	1.32	274
1,405,177	14,984,905	2,092,915	0	54,317,582	1.04	216
1,387,102	16,361,591	2,217,364	0	61,596,997	1.17	243
1,641,387	17,667,884	2,180,272	0	68,325,133	1.29	268



Mahoning County, Ohio
Computation of Legal Debt Margin
Last Seven Years(1)

	2010		2009	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$4,071,123,670	\$4,071,123,670	\$4,126,239,240	\$4,126,239,240
Debt Limitation	100,278,092	40,711,237	101,655,981	41,262,392
Total Outstanding Debt:				
General Obligation Bonds	43,807,535	43,807,535	32,302,113	32,302,113
Special Assessment Bonds	78,465	78,465	87,884	87,884
Revenue Bonds	24,886,800	24,886,800	15,978,200	15,978,200
OWDA Loans	5,183,633	5,183,633	7,038,185	7,038,185
OPWC Loans	4,226,437	4,226,437	3,674,183	3,674,183
Department of Development Loan	303,529	303,529	354,117	354,117
Long-Term Note	314,109	314,109	353,987	353,987
Notes	12,200,000	12,200,000	19,119,000	19,119,000
Total	91,000,508	91,000,508	78,907,669	78,907,669
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	4,041,756	4,041,756	4,540,560	4,540,560
Road and Bridge Improvements	4,532,324	4,532,324	4,854,521	4,854,521
Water System Improvement	1,385,000	1,385,000	1,290,000	1,290,000
Sewer	45,000	45,000	0	0
Hazardous Waste Transfer	455,000	455,000	0	0
Special Assessment Bonds	33,465	33,465	87,884	87,884
Revenue Bonds	24,886,800	24,886,800	15,978,200	15,978,200
OWDA Loans	5,183,633	5,183,633	7,038,185	7,038,185
OPWC Loans	4,226,437	4,226,437	3,674,183	3,674,183
Department of Development Loan	303,529	303,529	354,117	354,117
Notes	12,200,000	12,200,000	11,998,000	11,998,000
Amount Available in Debt Service Fund	935	935	775,637	775,637
Totals	57,293,879	57,293,879	50,591,287	50,591,287
Net Debt	33,706,629	33,706,629	28,316,382	28,316,382
Total Legal Debt Margin	\$66,571,463	\$7,004,608	\$73,339,599	\$12,946,010
Legal Debt Margin as a Percentage of the Debt Limit	66.39%	17.21%	72.14%	31.37%

(1) Information prior to 2004 is not available

(2) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	94,278,092	95,655,981
	<u>\$100,278,092</u>	<u>\$101,655,981</u>

(3) The Debt Limitation equals one percent of the assessed value

Source: Mahoning County Auditor

2008		2007		2006	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$4,100,353,680	\$4,100,353,680	\$4,110,139,754	\$4,110,139,754	\$4,176,044,571	\$4,176,044,571
101,008,842	41,003,537	101,253,494	41,101,398	102,901,114	41,760,446
35,627,494	35,627,494	34,701,344	34,701,344	39,883,911	39,883,911
237,502	237,502	328,655	328,655	466,087	466,087
14,049,000	14,049,000	6,760,000	6,760,000	7,215,000	7,215,000
8,799,582	8,799,582	10,473,215	10,473,215	12,063,984	12,063,984
2,301,646	2,301,646	1,818,173	1,818,173	1,875,078	1,875,078
400,490	400,490	0	0	0	0
392,722	392,722	430,346	430,346	466,892	466,892
18,313,000	18,313,000	20,655,000	20,655,000	10,000,000	10,000,000
80,121,436	80,121,436	75,166,733	75,166,733	71,970,952	71,970,952
5,228,043	5,228,043	8,261,268	8,261,268	11,317,628	11,317,628
5,219,054	5,219,054	2,827,174	2,827,174	2,245,599	2,245,599
1,321,588	1,321,588	3,048	3,048	4,504	4,504
0	0	0	0	0	0
0	0	0	0	0	0
237,502	237,502	378,655	378,655	466,087	466,087
14,049,000	14,049,000	6,760,000	6,760,000	7,215,000	7,215,000
8,799,582	8,799,582	10,473,215	10,473,215	12,063,984	12,063,984
2,301,646	2,301,646	1,818,173	1,818,173	1,875,078	1,875,078
400,490	400,490	0	0	0	0
13,611,000	13,611,000	17,850,000	17,850,000	10,000,000	10,000,000
887,751	887,751	826,617	826,617	894,742	894,742
52,055,656	52,055,656	49,198,150	49,198,150	46,082,622	46,082,622
28,065,780	28,065,780	25,968,583	25,968,583	25,888,330	25,888,330
<u>\$72,943,062</u>	<u>\$12,937,757</u>	<u>\$75,284,911</u>	<u>\$15,132,815</u>	<u>\$77,012,784</u>	<u>\$15,872,116</u>
72.21%	31.55%	74.35%	36.82%	74.84%	38.01%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>95,008,842</u>		<u>95,253,494</u>		<u>96,901,114</u>
	<u>\$101,008,842</u>		<u>\$101,253,494</u>		<u>\$102,901,114</u>

(continued)

Mahoning County, Ohio
Computation of Legal Debt Margin
Last Six Years(1) (continued)

	2005		2004	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$4,179,159,365	\$4,179,159,365	\$3,846,336,696	\$3,846,336,696
Debt Limitation	102,978,984	41,791,594	94,658,417	38,463,367
Total Outstanding Debt:				
General Obligation Bonds	33,530,061	33,530,061	40,774,820	40,774,820
Special Assessment Bonds	944,937	944,937	1,405,177	1,405,177
Revenue Bonds	7,650,000	7,650,000	8,065,000	8,065,000
OWDA Loans	13,576,505	13,576,505	14,984,905	14,984,905
OPWC Loans	1,936,496	1,936,496	2,092,915	2,092,915
Department of Development Loan	0	0	0	0
Long-Term Note	502,390	502,390	56,871	56,871
Notes	0	0	0	0
Total	58,140,389	58,140,389	67,379,688	67,379,688
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	13,621,013	13,621,013	16,417,876	16,417,876
Road and Bridge Improvements	197,781	197,781	4,038,953	4,038,953
Water System Improvement	5,829	5,829	7,022	7,022
Sewer	145,134	145,134	285,360	285,360
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	944,937	944,937	1,405,177	1,405,177
Revenue Bonds	7,650,000	7,650,000	8,065,000	8,065,000
OWDA Loans	13,576,505	13,576,505	14,984,905	14,984,905
OPWC Loans	1,936,496	1,936,496	2,092,915	2,092,915
Long-Term Note		0		0
Notes	0	0	0	0
Amount Available in Debt Service Fund	642,838	642,838	1,024,469	1,024,469
Totals	38,720,533	38,720,533	48,321,677	48,321,677
Net Debt	19,419,856	19,419,856	19,058,011	19,058,011
Total Legal Debt Margin	\$83,559,128	\$22,371,738	\$75,600,406	\$19,405,356
Legal Debt Margin as a Percentage of the Debt Limit	81.14%	53.53%	79.87%	50.45%

(1) Information prior to 2004 is not available

(2) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	96,978,984	88,658,417
	\$102,978,984	\$94,658,417

(3) The Debt Limitation equals one percent of the assessed value

Source: Mahoning County Auditor

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2010	238,823	\$11,530,858,978	\$42,770,923	\$1,387,892	\$44,158,815	0.38%	\$184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13
2007	240,420	12,037,011,940	34,884,179	3,046	34,887,225	0.29	145.11
2006	251,026	12,006,904,758	40,100,148	4,504	40,104,652	0.33	159.76
2005	254,274	11,039,180,011	33,379,098	150,963	33,530,061	0.30	131.87
2004	244,449	10,934,228,666	40,482,438	150,963	40,633,401	0.37	166.22
2003	251,660	10,769,764,603	26,029,840	292,382	26,322,222	0.24	104.59
2002	253,308	10,692,497,700	31,400,266	283,059	31,683,325	0.30	125.08
2001	254,958	10,520,128,863	36,504,777	363,348	36,868,125	0.35	144.60

(1) Includes only general obligation bonds.

Source: 2001 - 2010 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2010

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$42,770,923	100.00%	\$42,770,923
Oakhill Renaissance Loan	299,313	100.00	299,313
Long-term Notes	314,110	100.00	314,110
OPWC Loans	388,049	100.00	388,049
General Obligation Notes	<u>12,333,246</u>	100.00	<u>12,333,246</u>
<i>Total Direct - Mahoning County</i>	<u>56,105,641</u>		<u>56,105,641</u>
Overlapping			
Cities Wholly Within the County	503,000	100.00	503,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	125,141,241	100.00	125,141,241
City of Youngstown	26,095,000	99.82	26,048,029
West Branch LSD	6,029,995	51.40	3,099,417
Columbiana Exempted Village LSD	75,000	26.50	19,875
City of Columbiana	6,530,300	19.91	1,300,183
Weathersfield LSD	1,154,999	9.97	115,153
Leetonia Exempted Village LSD	3,194,999	6.67	213,106
Alliance CSD	9,713,707	3.49	339,008
City of Salem	3,528,500	0.89	31,404
Hubbard Exempted Village LSD	17,063,533	0.44	75,080
City of Alliance	<u>2,480,000</u>	0.11	<u>2,728</u>
<i>Total Overlapping</i>	<u>201,790,274</u>		<u>157,168,224</u>
<i>Totals</i>	<u><u>\$257,895,915</u></u>		<u><u>\$213,273,865</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2010.

Source: Mahoning County Auditor

Mahoning County, Ohio

Pledged Revenue Coverage

Mahoning County Sewer

Last Six Years (1)

	2010	2009	2008	2007	2006	2005
Net Available Revenue:						
Gross Revenues	\$21,930,267	\$23,745,476	\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
Less: Operating Expenses (2)	20,355,095	17,776,645	17,731,883	14,736,754	14,981,457	15,102,895
Net Available Revenue:	<u>1,575,172</u>	<u>5,968,831</u>	<u>5,003,092</u>	<u>6,507,782</u>	<u>5,503,842</u>	<u>4,205,755</u>
Debt - Revenue Bonds:						
Principal	589,370	542,200	475,000	455,000	435,000	415,000
Interest	607,084	516,205	348,699	368,451	391,066	409,949
Revenue Bond Coverage	<u>5.44</u>	<u>6.15</u>	<u>7.90</u>	<u>7.90</u>	<u>7.88</u>	<u>7.89</u>
Debt Service - OWDA Loans						
Principal	2,319,239	1,761,397	1,673,633	1,590,769	1,512,521	1,408,400
Interest	280,045	370,432	455,626	536,101	629,925	683,976
OWDA Coverage	<u>2.50</u>	<u>3.05</u>	<u>3.06</u>	<u>3.06</u>	<u>3.04</u>	<u>3.11</u>
Debt Service - OPWC Loans						
Principal	269,177	206,183	177,178	177,178	177,178	177,176
Interest	0	0	0	0	0	0
OPWC Coverage	<u>24.18</u>	<u>31.56</u>	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>
Total Debt Service:						
Principal	3,177,786	2,509,780	2,325,811	2,222,947	2,124,699	2,000,576
Interest	887,129	886,637	804,325	904,552	1,020,991	1,093,925
Total Coverage	<u>1.47</u>	<u>1.76</u>	<u>1.60</u>	<u>2.08</u>	<u>1.75</u>	<u>1.36</u>

(1) Information prior to 2005 is not available.

(2) Operating expenses do not include depreciation and interest.

Source: Mahoning County Auditor

Mahoning County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2010	238,823	\$9,403,416,802	\$39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	36,313	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400
2005	254,274	5,292,713,310	20,815	620.6	111,100	8,000
2004	244,449	5,088,205,935	20,815	620.6	109,400	8,300
2003	251,660	5,238,302,900	20,815	620.6	109,800	8,100
2002	253,308	5,272,606,020	20,815	620.6	109,800	8,200
2001	254,958	5,306,950,770	20,815	620.6	110,800	7,600

Source:

- (1) 2001 - 2010 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

County	Unemployment Rate (3)		New Construction (4)			
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
	10.4%	9.5%	9.4%	\$18,844,350	\$23,059,970	\$41,904,320
	13.2	10.6	10	27,812,510	32,531,680	60,344,190
	7.1	6.5	7.2	35,580,990	46,857,100	82,438,090
	6.4	5.6	4.6	41,936,800	42,245,390	84,182,190
	6.2	5.4	4.3	45,786,450	21,447,620	67,234,070
	6.7	5.5	4.6	43,556,320	22,916,110	66,472,430
	7.1	5.9	5.1	41,620,400	21,474,530	63,094,930
	6.9	5.7	5.4	38,598,070	17,766,870	56,364,940
	6.9	5.6	5.7	45,815,030	23,610,940	69,425,970
	6.4	5.1	5.4	45,520,730	23,199,500	68,720,230

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

2010		
Employer	Employees	Percentage of Total County Employment
Forum Health	3,616	3.54%
Humility of Mary Health Partners	3,420	3.35
Youngstown State University	2,134	2.09
Mahoning County	1,735	1.70
Youngstown City Schools	1,100	1.08
Infocision Management	1,040	1.02
City of Youngstown	782	0.77
U.S. Postal Service	740	0.72
Austintown Local Schools	586	0.57
Boardman Local Schools	422	0.40
Total	15,575	15.24%
Total Employment within the County	102,200	

2006 (1)		
Employer	Employees	Percentage of Total County Employment
HM Health Services	5,440	4.85%
Forum Health	5,000	4.46
Youngstown State University	2,105	1.88
Mahoning County	1,799	1.60
Youngstown City Schools	1,534	1.37
Infocision Management	1,071	0.95
City of Youngstown	839	0.75
U.S. Postal Service	768	0.68
Austintown Local Schools	764	0.68
Boardman Local Schools	650	0.58
Total	19,970	17.80%
Total Employment within the County	112,200	

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

Mahoning County, Ohio
County Employees by Function/Program
Last Six Years(1)

Function/Program	2010	2009	2008	2007	2006	2005
Governmental Activities						
General Government						
Legislative and Executive						
Administrative	2	2	2	2	2	1
Auditor	10	12	13	11	12	12
Board of Elections	15	14	21	16	14	17
Commissioners	12	12	14	10	8	8
Data Processing	9	10	11	7	10	9
Facilities Management	32	38	39	23	29	19
Microfilm	4	4	4	3	5	4
Office of Management and Budget	0	0	0	0	1	1
Personnel	0	0	0	0	2	1
Planning Commission	3	3	3	2	3	2
Purchasing	0	0	0	0	2	2
Real Estate	17	18	16	16	19	19
Recorder	6	7	8	10	10	10
Treasurer	14	13	14	12	12	12
Workers Compensation Retro Plan	1	1	1	1	1	1
Judicial						
Child Support Administration	65	69	79	78	75	77
Clerk of Courts	47	50	49	42	51	43
Common Pleas	42	37	39	0	35	32
County Courts	33	37	39	34	41	35
Domestic Relations	13	12	13	12	12	12
Jail Medical	0	1	1	1	1	1
Juvenile Court	125	135	142	90	115	94
Law Library	3	1	1	0	1	1
Municipal Courts	13	13	28	21	25	23
Probate	17	17	18	13	15	15
Prosecutor	49	54	56	77	54	51

(continued)

Mahoning County, Ohio
County Employees by Function/Program (continued)
Last Six Years(1)

Function/Program	2010	2009	2008	2007	2006	2005
Public Safety						
Board of Health	52	48	48	50	53	50
Building Regulations	7	7	7	6	8	6
Coroner	7	6	6	5	6	6
Emergency 911 Dispatch	16	14	16	16	20	18
Lead Based	7	6	7	5	8	7
Sheriff	218	305	319	218	232	222
Public Works						
Road and Bridge Engineering	71	84	102	102	104	102
Soil and Water Conservation	4	4	5	0	3	1
Solid Waste and Recycling	11	9	12	8	8	8
Health						
Child Health Services	134	121	127	100	116	101
Dog and Kennel	5	6	8	6	7	7
Drug and Alcohol Board	4	5	6	5	6	6
Mental Health and Recovery Board	9	9	8	5	7	5
Mental Retardation and Developmental Disabilities	306	303	282	239	255	252
Human Services						
Public Assistance	175	213	222	212	231	227
Soldiers Relief	0	4	4	4	4	4
Veteran Services	8	8	4	2	3	2
<i>Business-Type Activities</i>						
Sewer and Water Engineering	89	90	95	90	94	90
Total	1,655	1,802	1,889	1,554	1,720	1,616

Source: Mahoning County Auditor

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

(1) Information prior to 2005 is not available

Mahoning County, Ohio
Capital Assets Statistics by Function/Program
Last Six Years (1)

	2010	2009	2008	2007	2006	2005
Governmental Activities						
General Government						
Legislative and Executive						
County Offices						
Vehicles	24	25	25	21	22	25
Real Estate Assessment						
Vehicles	2	2	2	2	2	2
Judicial						
County Offices						
Vehicles	22	13	13	10	9	12
Public Safety						
County Offices						
Vehicles	74	75	72	77	67	68
Sheriff's Grant						
Vehicles	2	2	2	3	11	10
Hazmat Operations-EMA						
Vehicles	19	17	12	12	10	8
Public Works						
County Engineer						
Vehicles	73	80	72	69	72	72
Sanitary Engineer						
Vehicles	57	58	48	51	49	42
Solid Waste						
Vehicles	5	6	5	5	2	4
Health Services						
Mental Retardation and						
Developmental Disabilities						
Vehicles	63	66	60	59	57	55
Dog and Kennel						
Vehicles	5	7	5	6	7	6
Alcohol & Drug and						
Mental Health Board Offices						
Vehicles	2	2	2	2	2	2
Human Services						
County Offices						
Vehicles	7	8	7	7	7	7
Public Assistance						
Vehicles	1	1	1	1	1	2

Source: Mahoning County Auditor

(1) Information prior to 2005 is not available

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

Function/Program	2010	2009	2008	2007
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	181,759	178,443	178,270	169,454
Voter Turnout in November	87,414	72,667	129,914	52,064
Percentage of Voter Turnout	48.09%	40.72%	72.87%	30.72%
Recorder				
Deeds Issued	7,239	9,070	10,167	10,663
Mortgages Issued	7,209	17,309	19,984	21,885
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,277	4,787	4,803	4,865
Criminal	1,544	1,550	1,548	1,631
Civil	1,365	1,402	1,816	1,643
Sebring Court				
Traffic	2,431	2,275	2,900	4,367
Criminal	678	570	688	610
Civil	411	383	376	337
Austintown Court				
Traffic	8,337	8,842	7,948	7,156
Criminal	1,351	1,361	1,413	1,200
Civil	1,609	1,678	2,195	2,070
Canfield Court				
Traffic	3,998	3,886	4,261	4,707
Criminal	477	671	637	519
Civil	536	574	671	506
Common Pleas Courts Cases				
Civil	4,787	1,426	4,974	4,875
Criminal	1,442	4,923	1,527	1,611
Divorce	695	700	715	763
Domestic	777	763	700	726
Health Services				
Dog and Kennel				
Dogs Licensed	31,327	30,445	30,445	29,272
Number of Penalties Assessed	1,189	1,133	1,133	1,285
Kennels	155	166	161	170
Number of Kennel Penalties Assessed	10	11	18	14
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	41,160	38,535	38,535	41,200
Non-Metered Rate	1,081	963	963	852
Mahoning County Water				
Number of Customers	1,400	1,300	1,424	1,238

2006	2005	2004	2003	2002	2001
175,894	176,724	195,480	181,121	n/a	n/a
96,027	79,685	131,938	63,368	n/a	n/a
54.59%	45.09%	67.49%	34.99%	n/a	n/a
10,968	11,540	12,997	12,689	13,084	12,029
14,742	16,169	34,667	54,436	45,154	39,271
6,098	5,323	4,503	7,372	7,494	7,669
1,841	1,704	1,472	1,626	1,516	1,406
1,384	1,296	1,307	1,189	1,161	852
3,820	2,923	2,412	2,491	2,263	2,154
608	620	567	545	438	506
303	271	258	241	247	178
9,074	8,464	7,277	11,213	13,615	12,595
1,244	1,256	1,097	1,035	1,238	1,202
1,650	1,597	1,847	1,782	1,382	1,358
4,558	3,954	4,767	6,812	7,696	6,349
489	495	450	465	435	375
462	533	433	493	400	349
4,977	4,788	4,503	4,688	4,118	3,461
1,446	1,282	1,642	1,639	1,252	1,400
826	815	819	836	859	932
760	777	700	728	767	761
29,046	n/a	n/a	n/a	n/a	n/a
1,745	n/a	n/a	n/a	n/a	n/a
181	n/a	n/a	n/a	n/a	n/a
6	n/a	n/a	n/a	n/a	n/a
39,130	39,087	39,118	38,500	n/a	n/a
870	913	882	807	n/a	n/a
1,259	1,048	1,024	997	n/a	n/a

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2010

Date of Incorporation

March 1, 1846

County Seat

Youngstown, Ohio

Major Attractions

The Chevrolet Centre
The Butler Institute of American Art
The Youngstown Playhouse
The Symphony Center
The Arms Museum
Oakland Center for the Arts
Stambaugh Auditorium

Mill Creek Metropolitan Park
The DeYor Performing Arts Center
Center of Industry and Labor

Higher Education

Youngstown State University
ITT Technical Institute
Malone College

Hospitals

Humility of Mary Health Partners - Located in Youngstown and Boardman
Forum Health - Located in Youngstown and Boardman
Akron Children's Hospital - Satellite location in Youngstown

Communications

5 Daily Newspapers:

The Vindicator
The Tribune Chronicle
The Morning Journal
The Salem News
The Review

8 Weekly Newspapers:

Boardman News
Struthers Journal
Buckeye Review
Farm and Dairy
Senior News
The Town Crier
The Sebring Times
The Canfield Town Crier

20 Radio Stations (5 locally owned):

WFMJ
WYSU
WBBG
WRTK
WYFX Youngstown FOX
WKBN
WYTV
WHOT
WWIZ
Cumulus Broadcasting, Inc.
WBBW
WYFM
WYTN
Premier Radio Networks
WLLF
WPIC
Clear Channel Radio
WMXY
WNIO
WAKZ

5 Network Television Stations:

ABC - WYTV 33
NBC - WFMJ 21
CBS - TV 21 and FOX 17/62
FOX
WB

1 Public Television Station:

PBS

Sources:

Mahoning County Auditors Office
Youngstown Warren Regional Chamber



Dave Yost • 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
SEPTEMBER 27, 2011