

County of Mahoning, Ohio

*Reports Issued Pursuant to
OMB Circular A-133*

Year Ended December 31, 2009



Mary Taylor, CPA
Auditor of State

Board of County 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, 2009 through December 31, 2009. 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 2, 2010

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COUNTY OF MAHONING, OHIO

DECEMBER 31, 2009

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Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 25, 2010

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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2010. Our report refers 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 the Comptroller General of the United States' *Government Auditing Standards*. 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 opinion 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 timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected in 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. However, we noted certain other internal control matters that we reported to the County's management in a separate letter dated June 25, 2010.

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 25, 2010
Page 2

Compliance and Other Matters

As part of reasonably assuring 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*. However, we noted certain noncompliance or other matters that we have reported to management of the County in a separate letter dated June 25, 2010.

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.

Kea & Associates, Inc.



Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 25, 2010

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of Mahoning County (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 are applicable to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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 occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures 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.

As described in finding 2009-001 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding establishment of paternity and support obligations applicable to its Child Support Enforcement major program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program in order to

determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-001 to be a material weakness.

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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2010, which 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 an opinion 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 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 County's response to the finding we identified is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

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.

Hea & Associates, Inc.

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Direct:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	06003	Petersburg	\$ 7,264
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program	10.553		05PU 2009	17,073
			05PU 2010	<u>22,323</u>
Subtotal - School Breakfast Program				39,396
National School Lunch Program	10.555		LLP4 2009	40,033
			LLP4 2010	<u>36,615</u>
Subtotal - National School Lunch Program				76,648
Subtotal - Nutrition Cluster				<u>116,044</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
Food Assistance Refunds	10.551		G-89-20-1103	14,868
Food Assistance E&T	10.561		G-89-20-1103	112,482
Food Assistance E&T			G-1011-11-5075	76,095
Food Assistance			G-89-20-1103	1,338,470
Food Assistance			G-1011-11-5075	534,194
ARRA - Food Stamp Stimulus			G-89-20-1103	139,011
Subtotal - State Administrative Matching Grants for SNAP				<u>2,200,252</u>
Subtotal - Supplemental Nutrition Assistance Program Cluster				<u>2,215,120</u>
Total U.S.Department of Agriculture				<u>2,338,428</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Direct:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21009	OHLAG0076-97	30,831
		21039	OHLHB0345-07	<u>489,422</u>
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing				520,252
ARRA - Healthy Homes Demonstration Grants	14.908	21049	OHLHH0185-08	125,298
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants / State's Program				
	14.228	24017	B-C-07-046-1	10,202
		24119	B-E-06-046-1	102,284
		24006	B-F-06-046-1	4,475
		24007	B-F-07-046-1	260,822
		24008	B-F-08-046-1	226,878
		24109	B-P-06-046-2	92,860
		06003	B-W-04-046-1	4,168
		06017	B-W-06-046-1	33,944
		24139	B-Z-08-046-1	48,802
		24099	C-07-046-1	<u>781</u>
Subtotal - Community Development Block Grants / State's Program				785,216
HOME Investment Partnerships Program	14.239	24059	B-C-07-046-2	<u>268,340</u>
Total U. S. Department of Housing and Urban Development				<u>1,699,106</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct:</i>				
ARRA - Public Safety Partnership and Community Policing Grants	16.710	27099	2009CKW40141	2,992
Edward Byrne Memorial Justice Assistance Grant Program	16.738	24070	2007-DJ-BX-0572	17,517
		24079	2006-DJ-BX-0710	<u>9,972</u>
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				27,489
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants				
	16.523	20068	2007-JB-011-A048	2,367
		20069	2008-JB-011-A048	<u>12,421</u>
Subtotal - Juvenile Accountability Block Grants				14,788
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	20079	2008-JJ-DMC-0202	30,266

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Disbursements
Violence Against Women Formula Grants	16.588	26028	2007-WF-VA2-8213	\$ 3,350
		26029	2008-WF-VA2-8213	31,814
		2602A	2009-AR-VA2-1253	5,885
Subtotal - Violence Against Women Formula Grants				<u>41,049</u>
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	26009	2008VAGENE083T	64,140
		26000	2009VAGENE083T	19,445
Subtotal - Crime Victim Assistance				<u>83,585</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	28238	2008-DD-BX-0420	60,085
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2603A	2009-RA-DO1-2162	5,379
Total U. S. Department of Justice				<u>265,632</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
WIA Formula Youth	17.259	28270	G-1011-15-0531	125,000
Total U. S. Department of Labor				<u>125,000</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205			
Spring Common Bridge		80002	77251	473,262
Mahoning Avenue		80005	83383	835,574
Western Reserve Road Phase III		80007	77202	208,057
Western Reserve Road Phase IV		80008	20496	77,240
Urban Rural Sign Study		80013	84940-22195	58,104
Guardrail Location Inventory Study		80015	84940-22194	40,014
Crash Data High Hazard		80016	84940-22537	21,701
ARRA - Glendbridge Project		80017	82549	332,227
Subtotal - Highway Planning and Construction				<u>2,046,179</u>
<i>Passed through the Ohio Governor's Highway Safety Office:</i>				
State and Community Highway Safety	20.600	27049	HVEO-2009-50-00-00-00429-00	33,389
<i>Passed through the Pipeline and Hazardous Materials Safety Administration</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	24529	HMEP 16YR	5,901
Total U. S. Department of Transportation				<u>2,085,469</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Grants to States	84.027	23009	066118-6BSF-2009	43,022
		23000	066118-6BSF-2010	43,756
Subtotal - Special Education Grants to States				<u>86,778</u>
State Grants Innovative Programs	84.298	23019	066118-C2S1-2009	81
ARRA - Special Education Grants to State	84.391	2300A	066118-2010-ARRA	21,601
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i>				
Safe and Drug-Free Schools and Communities-State Grants	84.186	28099	50-1117-DFSCA-P-09-0954	17,500
		28090	50-1117-DFSCA-P-10-0954	17,500
		28089	50-1365-DFSCA-P-09-0950	24,792
		28080	50-1365-DFSCA-P-10-0950	17,500
Subtotal - Safe and Drug-Free Schools and Communities-State Grants				<u>77,292</u>
<i>Passed through the Office of Special Education and Rehabilitative Service:</i>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22159	Pathways II	229,666
Total U.S. Department of Education				<u>415,419</u>

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Supreme Court:</i>				
State Court Improvement Program	93.586	20049	FDTC FY09	\$ 19,673
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families:				
Caseworker Visits	93.556		G-89-20-1104	9,214
ESAA Preservation			G-89-20-1104	41,243
ESAA Preservation			G-1011-11-5076	35,025
ESAA Reunification			G-89-20-1104	49,332
ESAA Reunification			G-1011-11-5076	17,560
Post Adoption Special			G-89-20-1104	2,793
Post Adoption Special			G-1011-11-5076	7,603
Subtotal - Promoting Safe and Stable Families				162,770
Temporary Assistance for Needy Families:				
Child Care Services - CCDF	93.558		G-89-20-1103	4,308,014
Early Start (Help Me Grow)			G-89-20-1103	1,062,641
Summer and After School Programs			G-89-20-1103	230,917
TANF Administration			G-89-20-1103	651,112
TANF Administration			G-1011-11-5075	858,177
TANF Regular			G-89-20-1103	5,623,938
TANF Regular			G-1011-11-5075	888,150
Adopt Ohio Kids			G-89-20-1104	33,618
Subtotal - Temporary Assistance for Needy Families				13,656,567
Child Support Enforcement:				
ARRA - Child Support County Incentives Stimulus	93.563		G-89-20-1103	923,799
Federal Child Support / OCS Match			G-89-20-1103	19,733
Federal Child Support / State Match			G-1011-11-5075	691,863
Federal Child Support / State Match			G-89-20-1103	1,972,095
Subtotal - Child Support Enforcement				3,607,490
Child Care and Development Cluster:				
Child Care Services - CCDF	93.575		G-89-20-1103	3,404,017
Quality Child Care			G-89-20-1103	72,380
Subtotal - Child Care and Development Block Grant				3,476,397
Child Care Administration	93.596		G-1011-11-5075	46,376
Child Care Non-Admin			G-1011-11-5075	246,885
Child Care Non-Admin			G-89-20-1103	224,883
Child Care Services - CCDF			G-1011-11-5075	3,211,833
Child Care Services - CCDF			G-89-20-1103	104,278
Subtotal - Child Care Mandatory and Matching Funds				3,834,255
ARRA - CCDF Stimulus	93.713		G-89-20-1103	1,449,650
Subtotal - Child Care and Development Cluster				8,760,302
Child Welfare Services:				
IV-B Admin	93.645		G-89-20-1104	3,255
IV-B Admin			G-1011-11-5076	10,044
Adoption Assistance			G-89-20-1104	3,329
IV-B			G-89-20-1104	34,087
IV-B			G-1011-11-5076	105,044
Subtotal - Child Welfare Services				155,759
Foster Care-Title IV-E:				
Title IV-E reimbursements	93.658		G-89-20-1104/G1011-11-5076	3,644,348
ARRA - Title IV-E reimbursements			G-89-20-1104	159,059
ARRA - Title IV-E reimbursements Retro			G-89-20-1104	135,460
SSRMS Administrative Allocation			G-89-20-1104/G1011-11-5076	772,086
IV-E Contract Services			G-89-20-1104	17,470
IV-E Contract Services			G-1011-11-5076	5,896
Subtotal - Foster Care-Title IV-E				4,734,319

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Disbursements
Adoption Assistance:				
IV-E Contract Services	93.659		G-89-20-1104	\$ 17,470
IV-E Contract Services			G-1011-11-5076	5,896
Adoption Assistance reimbursements Retro			G-89-20-1104	10,968
SSRMS Administrative Allocation			G-89-20-1104/G1011-11-5076	1,271,321
Non-Recurring Adoption			G-89-20-1104	8,425
Non-Recurring Adoption			G-1011-11-5076	3,946
Subtotal - Adoption Assistance				<u>1,318,026</u>
Social Services Block Grant:				
Title XX - Base	93.667		G-89-20-1103	919,439
Title XX - Base			G-1011-11-5075	138,272
Title XX - Transfer Amount			G-89-20-1103	564,731
Subtotal - Social Services Block Grant				<u>1,622,442</u>
Chaffee Foster Care Independence Program:				
Federal Chaffee	93.674		G-89-20-1104	40,870
Federal Chaffee			G-1011-11-5076	41,360
Subtotal - Chaffee Foster Care Independence Program				<u>82,230</u>
State Children's Health Insurance Program (SCHIP)	93.767		G-89-20-1103	4,019
Medical Assistance Program:				
Medicaid	93.778		G-89-20-1103	1,105,709
Medicaid			G-1011-11-5075	374,817
Medicaid NET			G-1011-11-5075	254,768
Medicaid NET			G-89-20-1103	479,829
Subtotal - Medical Assistance Program				<u>2,215,123</u>
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	74500100	Title XX	165,362
State Children's Health Insurance Program (SCHIP)	93.767	74507480	50-00019	240
Medical Assistance Program (Title XIX):	93.778			
Targeted Case Management (TCM)		74507480	50-00019	527,872
ARRA - Targeted Case Management (TCM) EFMAP				52,579
ARRA - Day Array EFMAP				1,124,669
Waiver Administration		74500100	50-00019	1,331,723
Subtotal - Medical Assistance Program (Title XIX)				<u>3,036,843</u>
<i>Passed through the Ohio Department of Mental Health:</i>				
Projects for Assistance in Transition from Homelessness	93.150	22149	CAP-505S-09-07	97,509
		22140	PATH-10-100-20-B	65,697
Subtotal - Projects for Assistance in Transition from Homelessness				<u>163,206</u>
Promoting Safe and Stable Families	93.556	22019	CS-031-FAST09-1	67,470
Social Services Block Grant (Title XX)	93.667	22069	TITLE XX FY09	155,364
		22060	TITLE XX FY10	68,484
Subtotal - Social Services Block Grant (Title XX)				<u>223,848</u>
Medical Assistance Program (Title XIX):	93.778			
Medicaid		2900977	MC-30-00	5,648,032
ARRA - Medicaid		2903977	ARRA Medicaid	892,050
Subtotal - Medical Assistance Program (Title XIX)				<u>6,540,082</u>
Block Grants for Community Mental Health Services	93.958	22049	Community Plan B.G. FY 09	75,166
		22040	Community Plan B.G. FY 10	77,000
		22029	INCREDIBLE YEARS FY09	3,719
		22139	CHILDHOOD QUALITY FY09	10,880
		22070	Forensic FY10	1,352
Subtotal - Block Grants for Community Mental Health Services				<u>168,117</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	22059	CHILD/ADOL FY09	5,886

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	Federal Disbursements
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Projects of Regional and National Significance	93.243	28219	STAR-SI SFY09	\$ 9,445
		28210	STAR-SI SFY10	1,873
Subtotal - Projects of Regional and National Significance				<u>11,318</u>
Substance Abuse and Mental Health Services - Access to Recovery	93.275	7200976	CFR Program	13,750
Medical Assistance Program (Title XIX):	93.778			
Medicaid		2900976	MEDICAID	2,068,594
ARRA - Medicaid		2903976	ARRA MEDICAID	251,660
Subtotal - Medical Assistance Program (Title XIX)				<u>2,320,254</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28029	FED PER CAPITA FY 09	677,170
		28020	FED PER CAPITA FY 10	173,863
		28189	NKRC TANF 09	49,730
		28180	NKRC TANF 10	22,930
		28109	50-10107-PAWP-P-09-0207	11,882
		28100	50-10107-PAWP-P-10-0207	10,897
		28139	50-8335-TASC-T-09-9947	101,941
		28130	50-8335-TASC-T-10-9947	88,901
		28169	50-1117-UMADAOP-P-09-9155	64,482
		28160	50-1117-UMADAOP-P-10-9155	59,138
		28179	50-1117-WOMENP-P-09-9014	46,379
		28170	50-1117-WOMENP-P-10-9014	42,536
		28229	50-1366-WOMENT-T-09-0812	63,418
		28220	50-1366-WOMENT-T-10-0812	58,118
		28129	50-1366-WOMENT-T-09-8980	74,273
		28120	50-1366-WOMENT-T-10-8980	68,118
		28119	50-1365-WOMENT-T-09-8985	60,976
		28110	50-1365-WOMENT-T-10-8985	55,923
		28079	Adolescent Treatment FY09	83,790
		28070	Adolescent Treatment FY10	36,750
		28200	Youth Led Prevention FY10	1,328
		28000	DYS Aftercare FY10	31,404
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>1,883,947</u>
Memo Total - All Medicaid Assistance Programs	93.778			14,112,302
Memo Total - All Social Services Block Grants	93.667			2,011,652
Memo Total - All Block Grants for Prevention and Treatment of Substance Abuse	93.959			<u>1,889,833</u>
Total U. S. Department of Health and Human Services				<u>50,939,043</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	24578	2008-EM-E8-0002	60,067
Homeland Security Grant Program	97.067	24538	2008-GE-T8-0025	146,480
		24517	2007-GE-T7-0030	483
		24548	2007-GE-T7-0030	3,625
Subtotal Homeland Security Grant Program				<u>150,588</u>
Total U. S. Department of Homeland Security				<u>210,655</u>
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Title II, 251	90.401			<u>25,252</u>
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>				
<i>Direct:</i>				
Law Enforcement Services at Berlin Lake		N/A		47,405
Struthers South Interceptor Sewer Improvement #467		06013		150,121
Total - Department of US Army Corps of Engineers				<u>197,526</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 58,301,530</u></u>

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development, and the U.S. Department of Health and Human Services, to other governments or not-for-profit agencies (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, 2009, the gross amount of loans outstanding under this program was \$18,355.

Beginning loans receivables balance as of January 1, 2009	\$ 23,433
Loan principal repaid on loans issued prior to 2009	(23,433)
Loans written off	<u>0</u>
Ending loans receivable balances as of December 31, 2009	0
Cash balance on hand in the revolving loan fund as of December 31, 2009	<u>3,031</u>
Total value of revolving loan fund portion of the CDBG 14.228 program	<u>\$ 3,031</u>

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED DECEMBER 31, 2009**

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.

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009

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?	Yes
(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	Qualified
(d) (1) (vi)	Are there any reportable findings under Section .510(a) of Circular A-133?	Yes
(d) (1) (vii)	Major Programs (list): Adoption Assistance Child Support Enforcement Child Care Cluster Foster Care Medicaid Highway Construction & Planning SNAP Food Assistance Cluster Social Services TANF	CFDA # 93.659 CFDA # 93.563 CFDA # 93.575\93.596\93.713 CFDA # 93.658 CFDA # 93.778 CFDA # 20.205 CFDA # 10.551\10.561 CFDA # 93.667 CFDA # 93.558
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$1,812,734 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	No

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Material Weakness/Non-Compliance

FINDING NUMBER

2009-001

Federal Grant and CFDA Number:

Child Support Enforcement, CFDA #93.563

Federal Agency and Pass-Through Agency:

Department of Health & Human Services, passed through the Ohio Department of Job & Family Services

Grant Awards Numbers:

G-89-20-1103 and G-1011-11-5075

Criteria:

OAC 5101:12-45-05(D) states "The CSEA with administrative responsibility shall establish a support order for a child who receives Ohio works first or Medicaid". 45 CFR 303.4 stipulates the requirement for establishing support obligations for child support enforcement agencies.

Condition:

A determination on whether or not a support order was needed was absent in 6 of the 40 child support (IV-D) applications/cases sampled for testing.

Context:

We randomly selected 40 child support cases to review the special provisions under the following categories: 1) establishment of paternity and support obligations; 2) enforcement of support obligations; 3) securing and enforcing medical support obligations; and 4) provision of child support services for interstate cases. Of the 40 cases pulled, 6 of those cases had not been followed through to determine if a support order was needed and, consequently, the application did not move any further through the process.

Cause:

During 2009, there was no formal review process to ensure that all child support cases had been forwarded to a supervisor who then forwards the case on to an available case worker.

Effect:

There were at least 6 IV-D applications that were not assigned to a case worker to begin the process of determining if a support order needed established.

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (continued)

Recommendation:

We recommend that the management of CSEA establish a formal review policy by which, on a regular basis, all child support applications and/or referrals are compared to the spreadsheet monitoring which case worker is assigned to each case to ensure that all applications and/or referrals have been assigned to a case worker to begin the process of determining if a support order is needed.

Management's Response (unaudited):

After being made aware of this issue, child support administrators, starting in June 2010, will begin printing off a Quarterly Application Report whereby it will be reviewed to ensure that all cases are being assigned to a case worker in a timely fashion. The child support administrators have met with the supervisors alerting them to this situation and the need to help ensure that all applications and/or referrals are being assigned to case workers. Finally, a child support administrator has reviewed all applications and/or referrals in the system back to the beginning of 2010 and has ensured that all cases have been assigned to a case worker for follow up.

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2009**



**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, 2009
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MICHAEL V. SCIORTINO
Mahoning County Auditor

June 25, 2010

To the Citizens of Mahoning County

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

Mahoning County Treasurer
Honorable Lisa Antonini:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Mahoning County for 2009. 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, 2009, 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 240,420 making it the 10th most populous of Ohio's 88 counties.

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

Other elected officials, serving four-year terms each, 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. Department heads may transfer resources within a department as they see fit. Transfers between funds or departments, however, need special approval from the Commissioners.

Economic Conditions and Employment

Some of the largest 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 2009 for Mahoning County was 12.5 percent compared to the State and national averages, which were 10.7 percent and 9.7 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 1,196 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.

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 2009

- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2008 and 2009. 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 \$6.0 million. An improvement bond in the amount of \$5.0 million was issued on December 28, 2007.
- 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 continuous 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 \$26 million a year. The Children Services Board placed a 1.0 mill levy on the November 2009 ballot. The voters passed the levy with a 67 percent vote. The Mahoning County Public Library also put a 1.0 mill levy on the November 2009 ballot. The voters passed this levy with a 71 percent vote.

Major Initiatives

- Construction reached completion on the Spring Commons Bridge. This bridge is a main artery connection between downtown Youngstown and the West side. Rehabilitation of the bridge should extend the useful life of the structure another 50 years. Final cost for the project was \$6.1 million and was provided by the State of Ohio High Cost Bridge Program, CEAO Federal Bridge Funds, Eastgate Transportation Funds, and the County Engineer's funds.

- The Mahoning County Engineers office initiated and completed the 2009 Infrastructure project which is its annual resurfacing program. Funding came from a \$1,240,000 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 foot culverts on Gault Road. A local match came from the Green Team and Motor Vehicle Gas Tax funds. All work was completed in 2009.
- 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 to begin in late summer of 2010 and completed in early 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 to begin in late summer of 2010 and 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 to begin in late summer of 2010 and be completed in summer of 2011.
 - Lockwood Blvd 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 in late summer of 2010 and completed by December of 2010.
 - 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 with a project cost estimated at \$280,000. Construction in summer of 2010 and completed in fall 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 by products from the treatment process. Estimated project cost is \$1,237,000 with funds provided by the Ohio Public Works Commission (OPWC). Construction to be completed in summer 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 estimated project cost is \$1,811,250. Construction to be completed by summer of 2010.
- 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 is scheduled to “go live” on March 1, 2010.

- The Juvenile Justice Center has engaged in two construction projects in 2009 with completion dates of 2010. An addition to the building has begun construction which will create additional office space and an additional courtroom. The cost of the project is estimated to be \$240,000. 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 is approximately \$73,000.

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.

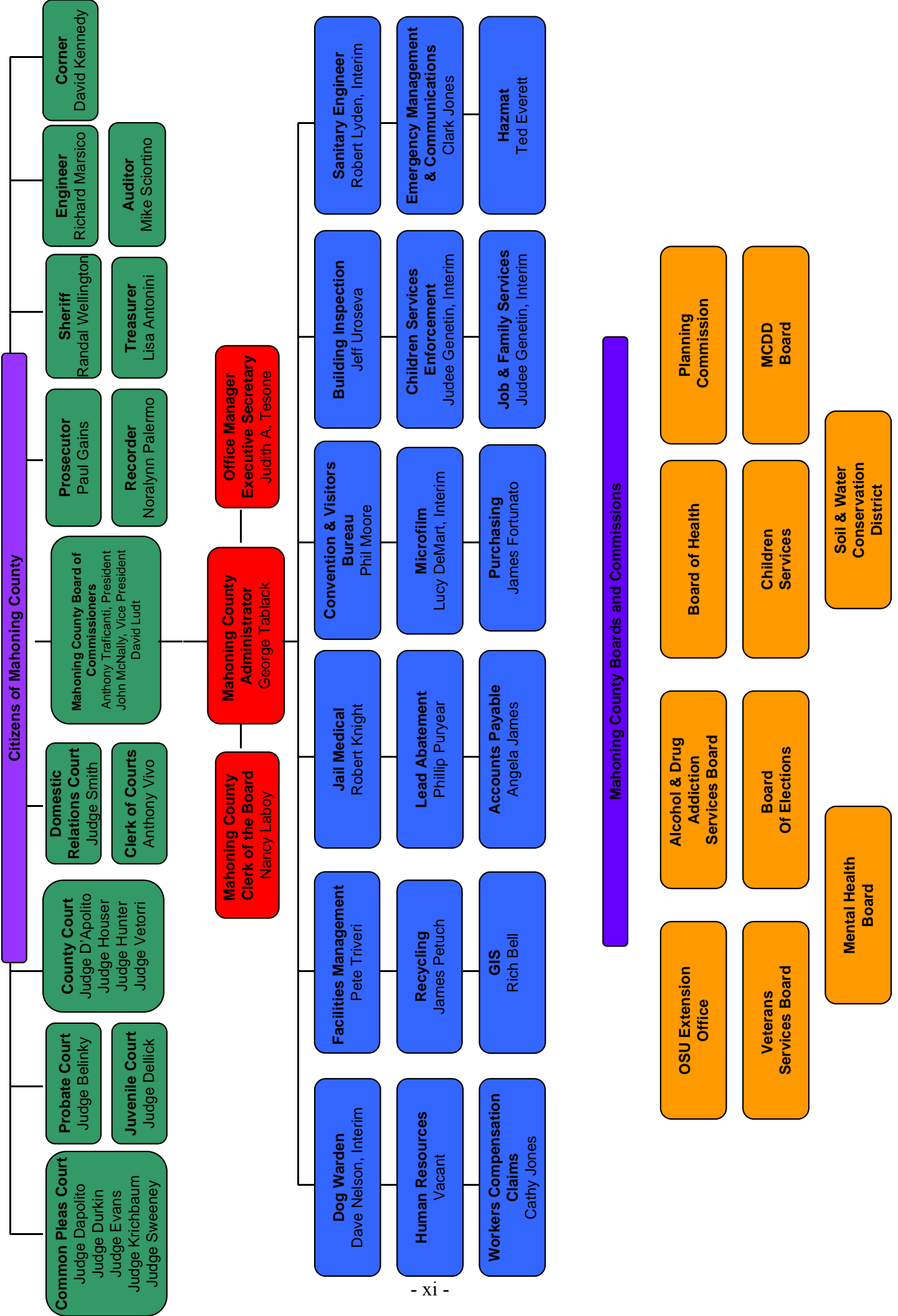
I would also like to express my appreciation to each Mahoning County elected official and agency that provided information and assistance in the preparation of this report.

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, 2008

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



Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 25, 2010

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, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of MASCO, Inc., which represents 100% of the assets, net assets, and revenues of the discretely presented component unit. Other auditors have audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for MASCO, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure 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, provides 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 of Mahoning, Ohio, as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison 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 25, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of 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
For the Year Ended December 31, 2009
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, 2009. 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 2009 are as follows:

The County implemented a complete financial ERP system, MUNIS, during 2009. This financial package encompasses not only the accounting reporting system of the County but the payroll, human resources, capital assets and treasury management as well.

- 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 has applied for the federal economic stimulus package in order to keep the County moving in a positive direction.
- In 2009, the County lost major sources of revenues that will affect future revenues. Various housing of prisoners contracts were not renewed and approximately \$6 million may be lost due to federal prisoners now being housed in Cuyahoga County.
- 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.
- The County began construction on several major water and sewer projects which include the Meander Wastewater Treatment Plant, the Poland Interceptor, the Riblet Road Sewer Project and the Craig Beach Water Tower.

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.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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 2009?" 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.

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 and the Buildings and Equipment capital projects fund.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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 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 2009 compared to 2008:

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$144,413,871	\$149,589,430	\$32,057,260	\$26,951,724	\$176,471,131	\$176,541,154
Capital Assets, Net	143,592,423	142,192,935	82,274,104	83,653,179	225,866,527	225,846,114
<i>Total Assets</i>	<u>288,006,294</u>	<u>291,782,365</u>	<u>114,331,364</u>	<u>110,604,903</u>	<u>402,337,658</u>	<u>402,387,268</u>
Liabilities						
Current Liabilities	56,101,793	59,795,331	6,562,522	965,458	62,664,315	60,760,789
Long-term Liabilities						
Due within one Year	6,783,776	10,069,016	2,963,363	2,916,019	9,747,139	12,985,035
Due in More than one Year	35,748,734	36,280,479	25,527,315	29,362,400	61,276,049	65,642,879
<i>Total Liabilities</i>	<u>98,634,303</u>	<u>106,144,826</u>	<u>35,053,200</u>	<u>33,243,877</u>	<u>133,687,503</u>	<u>139,388,703</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	105,837,357	99,878,395	50,582,047	52,803,955	156,419,404	152,682,350
Restricted for:						
Capital Projects	16,287,858	22,761,215	0	0	16,287,858	22,761,215
Debt Service	0	0	7,162,067	5,720,826	7,162,067	5,720,826
Public Safety	1,971,754	3,112,803	0	0	1,971,754	3,112,803
Public Works	5,035,422	5,823,098	0	0	5,035,422	5,823,098
Health Services	22,272,037	18,361,751	0	0	22,272,037	18,361,751
Human Services	6,264,431	8,249,125	0	0	6,264,431	8,249,125
General Government	24,302,480	16,175,561	0	0	24,302,480	16,175,561
Unrestricted	7,400,652	11,275,591	21,534,050	18,836,245	28,934,702	30,111,836
<i>Total Net Assets</i>	<u>\$189,371,991</u>	<u>\$185,637,539</u>	<u>\$79,278,164</u>	<u>\$77,361,026</u>	<u>\$268,650,155</u>	<u>\$262,998,565</u>

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 2009 and 2008.

(Table 2)
Changes in Net Assets

	Governmental	Governmental	Business	Business	Total	Total
	Activities	Activities	Type	Type		
	2009	2008	2009	2008	2009	2008
Program Revenues						
Charges for Services and Sales	\$20,970,644	\$22,470,784	\$23,844,214	\$23,078,024	\$44,814,858	\$45,548,808
Operating Grants and Contributions	101,408,097	101,242,335	0	0	101,408,097	101,242,335
Capital Grants and Contributions	2,221,132	7,311,710	748,452	1,764,162	2,969,584	9,075,872
<i>Total Program Revenues</i>	<u>\$124,599,873</u>	<u>\$131,024,829</u>	<u>\$24,592,666</u>	<u>\$24,842,186</u>	<u>\$149,192,539</u>	<u>\$155,867,015</u>

Mahoning County, Ohio
Management's Discussion and Analysis
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Unaudited

(Table 2)
Changes in Net Assets

	Governmental Activities 2009	Governmental Activities 2008	Business Type 2009	Business Type 2008	Total 2009	Total 2008
General Revenues						
Property Taxes	\$29,651,076	\$30,641,664	\$0	\$0	\$29,651,076	\$30,641,664
Sales Taxes	25,825,362	27,931,781	0	0	25,825,362	27,931,781
Grants and Entitlements	10,840,691	12,884,154	0	0	10,840,691	12,884,154
Conveyance Fees	1,282,347	1,743,473	0	0	1,282,347	1,743,473
Interest	2,190,058	5,081,780	555,796	787,155	2,745,854	5,868,935
Gain on Sale of Capital Assets	0	0	0	14,744	0	14,744
Miscellaneous	3,128,219	3,672,046	447,702	331,386	3,575,921	4,003,432
<i>Total General Revenues</i>	<u>72,917,753</u>	<u>81,954,898</u>	<u>1,003,498</u>	<u>1,133,285</u>	<u>73,921,251</u>	<u>83,088,183</u>
<i>Total Revenues</i>	<u>197,517,626</u>	<u>212,979,727</u>	<u>25,596,164</u>	<u>25,975,471</u>	<u>223,113,790</u>	<u>238,955,198</u>
Program Expenses						
General Government:						
Legislative and Executive	25,975,485	29,183,996	0	0	25,975,485	29,183,996
Judicial	20,816,554	19,254,381	0	0	20,816,554	19,254,381
Public Safety	24,421,449	29,504,632	0	0	24,421,449	29,504,632
Public Works	15,292,168	14,685,409	0	0	15,292,168	14,685,409
Health	48,815,843	50,853,600	0	0	48,815,843	50,853,600
Human Services	56,211,415	58,606,298	0	0	56,211,415	58,606,298
Interest and Fiscal Charges	2,154,822	1,950,950	0	0	2,154,822	1,950,950
Water	0	0	1,577,139	1,070,675	1,577,139	1,070,675
Sewer	0	0	22,197,325	22,431,584	22,197,325	22,431,584
<i>Total Program Expenses</i>	<u>193,687,736</u>	<u>204,039,266</u>	<u>23,774,464</u>	<u>23,502,259</u>	<u>217,462,200</u>	<u>227,541,525</u>
Transfers	(95,438)	0	95,438	0	0	0
<i>Change in Net Assets</i>	<u>3,734,452</u>	<u>8,940,461</u>	<u>1,917,138</u>	<u>2,473,212</u>	<u>5,651,590</u>	<u>11,413,673</u>
<i>Net Assets Beginning of Year</i>	<u>185,637,539</u>	<u>176,697,078</u>	<u>77,361,026</u>	<u>74,887,814</u>	<u>262,998,565</u>	<u>251,584,892</u>
<i>Net Assets End of Year</i>	<u>\$189,371,991</u>	<u>\$185,637,539</u>	<u>\$79,278,164</u>	<u>\$77,361,026</u>	<u>\$268,650,155</u>	<u>\$262,998,565</u>

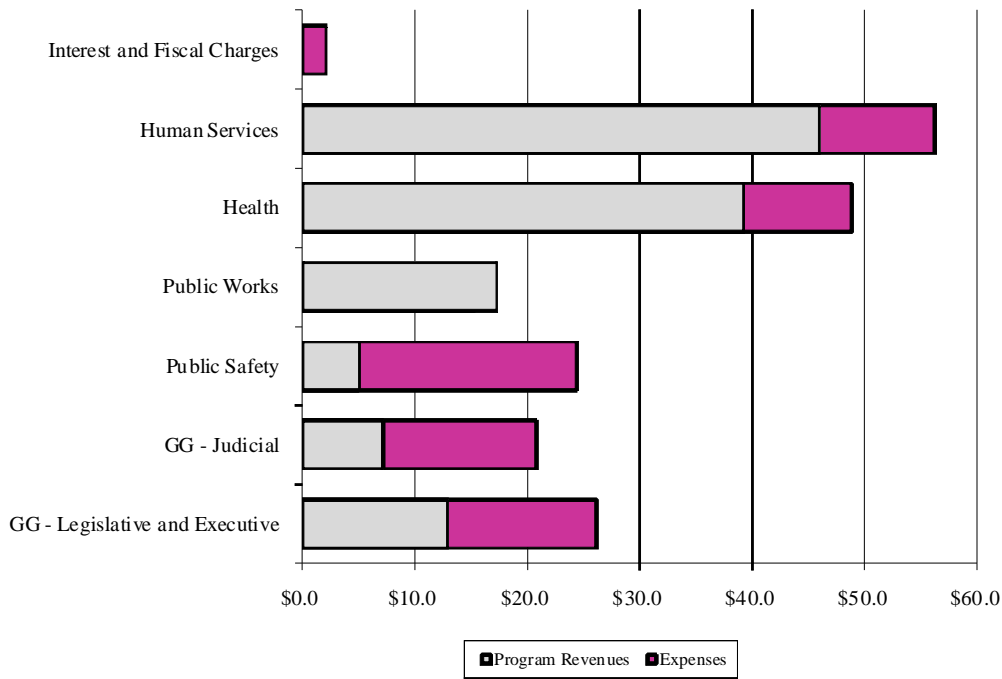
The decrease in capital grants and contributions program revenues can be contributed in part to the County reducing the number of capital projects under construction in the County. These decreased expenditures are offset with reimbursements from the Federal government.

The County realized a decrease in property and sales tax revenues and interest revenue due to the overall economy. The County has applied for the federal economic stimulus package in order to keep the County moving in a positive direction.

Mahoning County, Ohio
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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 \$57,764,699. \$43,842,717 of this total amount constitutes unreserved 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 reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

Mahoning County, Ohio
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The general fund had a decrease in fund balance due to a decrease in property and sales taxes and interest income as well as a slight increase in salaries and costs of healthcare.

The department of human services fund's balance decreased due to a slight increase in salaries.

The decrease in fund balance in the children services board was due to a decrease in property taxes and grant monies.

The developmental disabilities board fund balance increased due to increases to grant monies. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The grants fund balance decreased due to the County utilizing slightly greater amounts of grant monies to finish projects during the year.

The buildings and equipment fund balance decreased due to the County having greater capital outlay during the year in order to complete construction on projects.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Water and sewer charges increased due to an increase in rates in order to keep up with EPA requirements.

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 2009, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were lower than certification primarily due to receiving less permissive sales tax and interest income 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 2009. Construction reached completion on the Bailey Road Rehabilitation Project. These increases were offset by an additional year of depreciation being taken. Table 3 shows 2009 values compared to 2008.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

(Table 3)

Capital Assets at December 31
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$1,058,992	\$948,992	\$292,412	\$292,412	\$1,351,404	\$1,241,404
Construction in Progress	6,959,473	4,539,662	1,329,744	426,708	8,289,217	4,966,370
Buildings, Structures and Improvements	50,738,884	51,558,216	542,908	533,082	51,281,792	52,091,298
Furniture, Fixtures and Equipment	5,113,552	7,133,300	1,087,647	1,282,558	6,201,199	8,415,858
Utility Plant in Service	0	0	79,021,393	81,118,419	79,021,393	81,118,419
Infrastructure	79,721,522	78,012,765	0	0	79,721,522	78,012,765
Total Capital Assets	\$143,592,423	\$142,192,935	\$82,274,104	\$83,653,179	\$225,866,527	\$225,846,114

Additional information relative to capital assets is identified in Note 11 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	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$31,227,930	\$34,531,755	\$1,290,000	\$1,321,588	\$32,517,930	\$35,853,343
Special Assessment Bonds	0	0	89,231	238,925	89,231	238,925
Notes	353,987	392,722	4,603,433	4,737,258	4,957,420	5,129,980
Loans	354,117	400,490	0	0	354,117	400,490
OPWC Loans	436,555	0	3,237,628	2,301,646	3,674,183	2,301,646
OWDA Loans	0	0	7,038,185	8,799,582	7,038,185	8,799,582
Revenue Bonds	0	0	15,978,200	14,049,000	15,978,200	14,049,000
Claims Payable	1,516,049	1,723,469	0	0	1,516,049	1,723,469
Judgment Payable	229,530	459,060	0	0	229,530	459,060
Capital Lease	0	1,159,899	0	0	0	1,159,899
Compensated Absences	8,414,342	7,682,100	857,434	830,420	9,271,776	8,512,520
Total	\$42,532,510	\$46,349,495	\$33,094,111	\$32,278,419	\$75,626,621	\$78,627,914

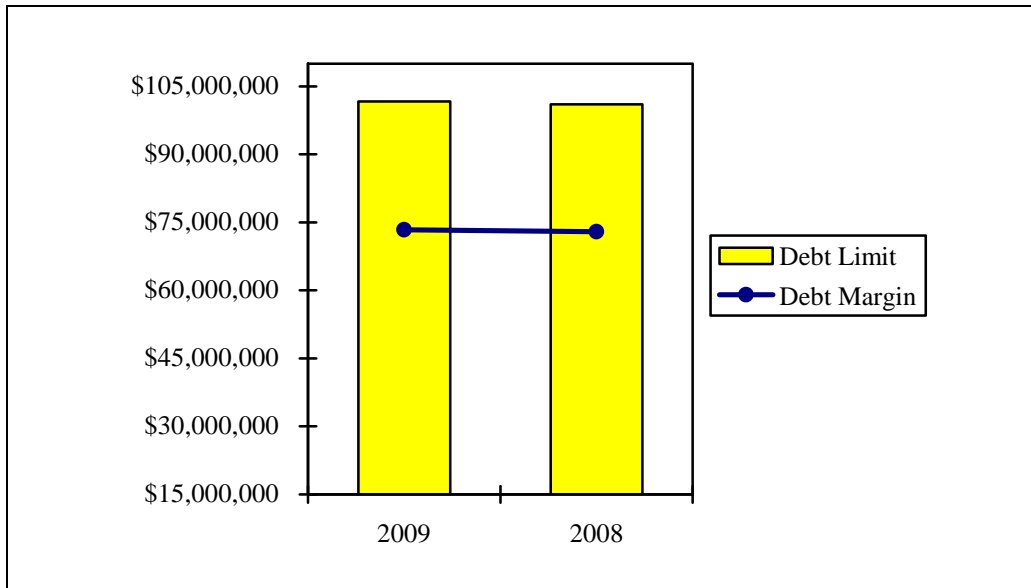
During 2009, the County issued \$3,015,000 in general obligation bonds to pay current year principal payments. The County issued \$2,502,000 in sewer revenue bonds for the Petersburg sewer project. These increases were offset by the County's continued payments on outstanding debt.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The County's rating on all of its outstanding general obligation bonds is Moody's Baa1. The County's overall legal debt margin increased to \$73,339,592. This is the additional amount of debt the County could issue. The debt margin increased \$396,530 from 2008 to 2009 due to increasing property valuations and the County issuing additional debt.

Graph 2
 Legal Debt Margin

	2009	2008
Overall Debt Limit	\$101,655,981	\$101,008,842
Overall Debt Margin	73,339,599	72,943,062



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.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009 - Primary Government
June 30, 2009 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$70,377,769	\$18,517,819	\$88,895,588	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	535,266	0	535,266	0
With Fiscal Agents	4,382,105	0	4,382,105	213,812
Investments in Segregated Accounts	0	0	0	172,494
Materials and Supplies Inventory	0	0	0	9,461
Accrued Interest Receivable	395,609	0	395,609	0
Accounts Receivable	714,168	1,916,694	2,630,862	46,435
Internal Balances	(116,450)	116,450	0	0
Intergovernmental Receivable	25,001,405	3,319,422	28,320,827	0
Permissive Sales Taxes Receivable	6,967,713	0	6,967,713	0
Property Taxes Receivable	34,692,815	0	34,692,815	0
Special Assessments Receivable	391,765	511,968	903,733	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	6,287,131	6,287,131	0
Cash and Cash Equivalents				0
with Fiscal and Escrow Agents	0	874,936	874,936	0
Deferred Charges	1,071,706	512,840	1,584,546	0
Nondepreciable Capital Assets	8,018,465	1,622,156	9,640,621	0
Depreciable Capital Assets, Net	135,573,958	80,651,948	216,225,906	41,556
<i>Total Assets</i>	<u>288,006,294</u>	<u>114,331,364</u>	<u>402,337,658</u>	<u>483,758</u>
Liabilities				
Accounts Payable	4,117,342	466,112	4,583,454	0
Accrued Wages	2,232,467	196,615	2,429,082	32,076
Contracts Payable	5,163	0	5,163	0
Intergovernmental Payable	3,898,948	1,007,612	4,906,560	0
Matured Compensated Absences Payable	43,830	0	43,830	0
Accrued Interest Payable	156,291	288,750	445,041	0
Claims Payable	1,216,381	0	1,216,381	0
Deferred Revenue	29,770,785	0	29,770,785	0
Notes Payable	14,660,586	4,603,433	19,264,019	0
Long-Term Liabilities:				
Due Within One Year	6,783,776	2,963,363	9,747,139	0
Due In More Than One Year	35,748,734	25,527,315	61,276,049	0
<i>Total Liabilities</i>	<u>98,634,303</u>	<u>35,053,200</u>	<u>133,687,503</u>	<u>32,076</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	105,837,357	50,582,047	156,419,404	41,556
Restricted for:				
Capital Projects	16,287,858	0	16,287,858	0
Debt Service	0	7,162,067	7,162,067	0
Public Safety	1,971,754	0	1,971,754	0
Public Works	5,035,422	0	5,035,422	0
Health Services	22,272,037	0	22,272,037	0
Human Services	6,264,431	0	6,264,431	0
General Government	24,302,480	0	24,302,480	0
Unrestricted	7,400,652	21,534,050	28,934,702	410,126
<i>Total Net Assets</i>	<u>\$189,371,991</u>	<u>\$79,278,164</u>	<u>\$268,650,155</u>	<u>\$451,682</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2009 - Primary Government
For the Fiscal Year Ended June 30, 2009 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,975,485	\$5,858,412	\$7,102,425	\$0
Judicial	20,816,554	5,275,306	1,926,992	0
Public Safety	24,421,449	4,296,566	804,932	0
Public Works	15,292,168	180,907	10,942,811	2,221,132
Health	48,815,843	3,501,479	36,487,106	0
Human Services	56,211,415	1,857,974	44,143,831	0
Interest and Fiscal Charges	2,154,822	0	0	0
<i>Total Governmental Activities</i>	<u>193,687,736</u>	<u>20,970,644</u>	<u>101,408,097</u>	<u>2,221,132</u>
Business-Type Activities:				
Water	1,577,139	496,189	0	599,160
Sewer	22,197,325	23,348,025	0	149,292
<i>Total Business-Type Activities</i>	<u>23,774,464</u>	<u>23,844,214</u>	<u>0</u>	<u>748,452</u>
<i>Total - Primary Government</i>	<u>\$217,462,200</u>	<u>\$44,814,858</u>	<u>\$101,408,097</u>	<u>\$2,969,584</u>
Component Unit				
Mahoning Adult Services Company, Inc.	<u>\$528,673</u>	<u>\$459,809</u>	<u>\$8,070</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

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
(\$13,014,648)	\$0	(\$13,014,648)	\$0
(13,614,256)	0	(13,614,256)	0
(19,319,951)	0	(19,319,951)	0
(1,947,318)	0	(1,947,318)	0
(8,827,258)	0	(8,827,258)	0
(10,209,610)	0	(10,209,610)	0
(2,154,822)	0	(2,154,822)	0
(69,087,863)	0	(69,087,863)	0
0	(481,790)	(481,790)	0
0	1,299,992	1,299,992	0
0	818,202	818,202	0
(69,087,863)	818,202	(68,269,661)	0
0	0	0	(60,794)
7,481,675	0	7,481,675	0
4,894,162	0	4,894,162	0
13,818,219	0	13,818,219	0
3,457,020	0	3,457,020	0
25,825,362	0	25,825,362	0
10,840,691	0	10,840,691	0
1,282,347	0	1,282,347	0
2,190,058	555,796	2,745,854	0
3,128,219	447,702	3,575,921	0
72,917,753	1,003,498	73,921,251	0
(95,438)	95,438	0	0
72,822,315	1,098,936	73,921,251	0
3,734,452	1,917,138	5,651,590	(60,794)
185,637,539	77,361,026	262,998,565	512,476
<u>\$189,371,991</u>	<u>\$79,278,164</u>	<u>\$268,650,155</u>	<u>\$451,682</u>

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2009

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Grants
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,685,075	\$195,731	\$9,566,945	\$9,109,429	\$1,804,640
Cash and Cash Equivalents:					
In Segregated Accounts	459,106	0	60,113	12,273	0
With Fiscal Agents	0	0	0	4,379,074	0
Accrued Interest Receivable	395,609	0	0	0	0
Accounts Receivable	147,716	0	0	22,697	0
Intergovernmental Receivable	3,972,290	0	643,497	1,552,332	13,324,026
Permissive Sales Taxes Receivable	6,967,713	0	0	0	0
Property Taxes Receivable	9,382,244	0	5,707,023	15,614,004	0
Special Assessments Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	519,725	0	0	0	0
Total Assets	\$26,529,478	\$195,731	\$15,977,578	\$30,689,809	\$15,128,666
Liabilities					
Accounts Payable	\$799,763	\$1,213,777	\$117,799	\$196,164	\$886,371
Accrued Wages	933,507	319,679	171,921	336,023	55,428
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	687,331	268,067	138,671	291,056	21,046
Matured Compensated Absences Payable	841	23,340	0	412	0
Interfund Payable	764,335	123,226	90,447	580,656	12,839
Deferred Revenue	14,808,757	0	6,044,722	16,625,417	10,367,949
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	17,994,534	1,948,089	6,563,560	18,029,728	11,343,633
Fund Balances					
Reserved for Encumbrances	526,862	2,044,146	243,685	648,535	3,447,325
Reserved for Unclaimed Monies	519,725	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	7,488,357	0	0	0	0
Special Revenue Funds (Deficit)	0	(3,796,504)	9,170,333	12,011,546	337,708
Debt Service Fund (Deficit)	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Total Fund Balances (Deficit)	8,534,944	(1,752,358)	9,414,018	12,660,081	3,785,033
Total Liabilities and Fund Balances	\$26,529,478	\$195,731	\$15,977,578	\$30,689,809	\$15,128,666

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, 2009*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$14,386,864	\$24,742,212	\$64,490,896
0	3,774	535,266
0	3,031	4,382,105
0	0	395,609
0	543,755	714,168
0	5,509,260	25,001,405
0	0	6,967,713
0	3,989,544	34,692,815
0	391,765	391,765
0	0	519,725
<u>\$14,386,864</u>	<u>\$35,183,341</u>	<u>\$138,091,467</u>
\$303,216	\$493,285	\$4,010,375
0	415,909	2,232,467
5,163	0	5,163
0	348,455	1,754,626
0	19,237	43,830
0	362,034	1,933,537
0	7,792,759	55,639,604
15,278	31,302	46,580
<u>6,714,389</u>	<u>7,946,197</u>	<u>14,660,586</u>
<u>7,038,046</u>	<u>17,409,178</u>	<u>80,326,768</u>
2,230,280	4,261,424	13,402,257
0	0	519,725
0	0	7,488,357
0	18,726,271	36,449,354
0	(6,686,157)	(6,686,157)
<u>5,118,538</u>	<u>1,472,625</u>	<u>6,591,163</u>
<u>7,348,818</u>	<u>17,774,163</u>	<u>57,764,699</u>
<u>\$14,386,864</u>	<u>\$35,183,341</u>	<u>\$138,091,467</u>

Total Governmental Fund Balances	\$57,764,699
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	143,592,423
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Intergovernmental	\$17,779,960
Special Assessments	391,765
Permissive Sales Tax	2,775,064
Property Taxes	<u>4,922,030</u>
Total	25,868,819
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	2,504,623
Claims Payable	1,516,049
Internal Balances	<u>(304,107)</u>
Total	3,716,565
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.	1,071,706
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(109,711)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(31,227,930)
Long-term Note Payable	(353,987)
Long Term Loan Payable	(354,117)
OPWC Loan Payable	(436,555)
Judgment Payable	(229,530)
Claims Payable	(1,516,049)
Compensated Absences	<u>(8,414,342)</u>
Total	<u>(42,532,510)</u>
<i>Net Assets of Governmental Activities</i>	<u><u>\$189,371,991</u></u>

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Grants	Buildings and Equipment
Revenues						
Property Taxes	\$7,232,622	\$0	\$4,787,414	\$13,499,907	\$0	\$0
Permissive Sales Tax	25,971,964	0	0	0	0	0
Intergovernmental	10,489,581	30,318,397	9,263,185	13,188,176	21,749,688	0
Conveyance Fees	1,282,347	0	0	0	0	0
Interest	1,737,577	0	0	0	0	345,027
Fees, Licenses and Permits	4,260,743	0	1,340	0	0	0
Fines and Forfeitures	1,710,559	0	0	0	0	0
Rentals and Royalties	1,217,361	0	0	4,146	0	0
Charges for Services	1,633,640	991,747	0	513,022	61,195	0
Contributions and Donations	0	0	950	2,559	0	0
Special Assessments	0	0	0	0	0	0
Other	1,282,478	562,132	66,804	192,629	107,193	8,273
<i>Total Revenues</i>	<u>56,818,872</u>	<u>31,872,276</u>	<u>14,119,693</u>	<u>27,400,439</u>	<u>21,918,076</u>	<u>353,300</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	15,033,643	0	0	0	5,383,972	0
Judicial	16,602,650	0	0	0	1,458,530	0
Public Safety	21,560,241	0	0	0	118,793	0
Public Works	0	0	0	0	0	0
Health	0	0	0	22,278,941	15,297,577	0
Human Services	1,210,409	33,843,564	15,507,141	0	0	0
Capital Outlay	0	0	0	0	0	4,178,337
Debt Service:						
Principal Retirement	0	25,000	0	0	0	1,417,839
Interest and Fiscal Charges	0	3,000	0	132,455	0	289,110
Issuance Costs	0	0	0	0	0	56,409
<i>Total Expenditures</i>	<u>54,406,943</u>	<u>33,871,564</u>	<u>15,507,141</u>	<u>22,411,396</u>	<u>22,258,872</u>	<u>5,941,695</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,411,929</u>	<u>(1,999,288)</u>	<u>(1,387,448)</u>	<u>4,989,043</u>	<u>(340,796)</u>	<u>(5,588,395)</u>
Other Financing Sources (Uses)						
OPWC Loan Issued	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Transfers In	283,862	1,167,695	0	18,620	410,108	1,074,171
Transfers Out	(5,488,068)	0	(36,050)	(794,116)	(330,278)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,204,206)</u>	<u>1,167,695</u>	<u>(36,050)</u>	<u>(775,496)</u>	<u>79,830</u>	<u>1,074,171</u>
<i>Net Change in Fund Balances</i>	<u>(2,792,277)</u>	<u>(831,593)</u>	<u>(1,423,498)</u>	<u>4,213,547</u>	<u>(260,966)</u>	<u>(4,514,224)</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year- Restated (See Note 4)</i>	<u>11,327,221</u>	<u>(920,765)</u>	<u>10,837,516</u>	<u>8,446,534</u>	<u>4,045,999</u>	<u>11,863,042</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$8,534,944</u>	<u>(\$1,752,358)</u>	<u>\$9,414,018</u>	<u>\$12,660,081</u>	<u>\$3,785,033</u>	<u>\$7,348,818</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, 2009*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$9,244,144)
		<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.	
\$3,378,377	\$28,898,320	Capital Outlay	\$10,679,752
0	25,971,964	Depreciation	(9,280,264)
22,438,548	107,447,575	Total	1,399,488
0	1,282,347		
107,454	2,190,058		
9,407,547	13,669,630		
538,461	2,249,020		
170	1,221,677		
276,891	3,476,495	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
1,088	4,597	Intergovernmental	7,017,748
355,030	355,030	Special Assessments	(1,208)
908,710	3,128,219	Permissive Sales Tax	(146,602)
		Property Taxes	752,756
37,412,276	189,894,932	Total	7,622,694
		Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	7,602,306
4,464,017	24,881,632	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
2,330,448	20,391,628	Accrued Interest on Bonds	10,615
975,293	22,654,327	Accrued Interest on Notes	1,110
11,043,197	11,043,197	Accrued Interest on Loans	4,133
10,329,288	47,905,806	Amortization of Issuance Costs	(159,289)
6,395,164	56,956,278	Amortization of Bond Premium	10,032
4,733,247	8,911,584	Total	(133,399)
6,159,467	7,602,306		
1,596,858	2,021,423	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.	
119,109	175,518	Compensated Absences	(732,242)
		Judgment Payable	229,530
48,146,088	202,543,699	Total	(502,712)
(10,733,812)	(12,648,767)	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
485,061	485,061	Bonds Issued	(3,015,000)
3,015,000	3,015,000	OPWC Loans Issued	(485,061)
4,563,558	7,518,014	Total	(3,500,061)
(964,940)	(7,613,452)		
7,098,679	3,404,623	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.	175,518
(3,635,133)	(9,244,144)		
21,409,296	67,008,843	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.	
\$17,774,163	\$57,764,699	Change in Net Assets	334,249
		Internal Balances	(19,487)
		Total	314,762
		<i>Change in Net Assets of Governmental Activities</i>	<u>\$3,734,452</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$7,183,976	\$7,183,976	\$7,232,622	\$48,646
Permissive Sales Tax	28,100,000	28,100,000	26,171,544	(1,928,456)
Intergovernmental	10,856,607	10,862,607	11,311,865	449,258
Conveyance Fees	1,650,000	1,650,000	1,282,347	(367,653)
Interest	4,021,000	4,021,000	1,995,230	(2,025,770)
Fees, Licenses and Permits	4,137,000	4,137,000	4,265,889	128,889
Fines and Forfeitures	1,271,000	1,271,000	1,739,399	468,399
Rentals and Royalties	628,000	628,000	1,169,558	541,558
Charges for Services	1,675,000	1,687,500	1,633,151	(54,349)
Other	300,000	306,735	1,272,396	965,661
<i>Total Revenues</i>	<u>59,822,583</u>	<u>59,847,818</u>	<u>58,074,001</u>	<u>(1,773,817)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	20,774,360	16,356,919	15,184,474	1,172,445
Judicial	15,565,405	17,390,406	17,130,544	259,862
Public Safety	22,127,333	23,275,336	23,187,736	87,600
Human Services	2,120,961	2,120,961	1,285,592	835,369
Debt Service:				
Interest and Fiscal Charges	0	172,333	172,333	0
<i>Total Expenditures</i>	<u>60,588,059</u>	<u>59,315,955</u>	<u>56,960,679</u>	<u>2,355,276</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(765,476)</u>	<u>531,863</u>	<u>1,113,322</u>	<u>581,459</u>
Other Financing Sources (Uses)				
Transfers In	0	233,862	283,862	50,000
Transfers Out	(4,434,185)	(6,413,385)	(5,488,068)	925,317
<i>Total Other Financing Sources (Uses)</i>	<u>(4,434,185)</u>	<u>(6,179,523)</u>	<u>(5,204,206)</u>	<u>975,317</u>
<i>Net Change in Fund Balance</i>	(5,199,661)	(5,647,660)	(4,090,884)	1,556,776
<i>Fund Balance at Beginning of Year</i>	5,917,733	5,917,733	5,917,733	0
Prior Year Encumbrances Appropriated	1,557,602	1,557,602	1,557,602	0
<i>Fund Balances at End of Year</i>	<u>\$2,275,674</u>	<u>\$1,827,675</u>	<u>\$3,384,451</u>	<u>\$1,556,776</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$37,300,000	\$35,243,225	\$30,665,577	(\$4,577,648)
Charges for Services	1,310,000	1,310,000	991,747	(318,253)
Other	525,000	525,000	562,132	37,132
<i>Total Revenues</i>	<u>39,135,000</u>	<u>37,078,225</u>	<u>32,219,456</u>	<u>(4,858,769)</u>
Expenditures				
Current:				
Human Services	40,756,765	39,726,765	37,431,261	2,295,504
Debt Service:				
Principal Retirement	25,000	25,000	25,000	0
Interest and Fiscal Charges	3,000	3,000	3,000	0
<i>Total Expenditures</i>	<u>40,784,765</u>	<u>39,754,765</u>	<u>37,459,261</u>	<u>2,295,504</u>
<i>Excess of Revenues Under Expenditures</i>	(1,649,765)	(2,676,540)	(5,239,805)	(2,563,265)
Other Financing Sources				
Transfers In	1,300,000	1,300,000	1,167,695	(132,305)
<i>Net Change in Fund Balance</i>	(349,765)	(1,376,540)	(4,072,110)	(2,695,570)
<i>Fund Deficit Beginning of Year</i>	(1,584,261)	(1,584,261)	(1,584,261)	0
Prior Year Encumbrances Appropriated	2,960,801	2,960,801	2,960,801	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,026,775</u>	<u>\$0</u>	<u>(\$2,695,570)</u>	<u>(\$2,695,570)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,814,266	\$4,814,266	\$4,787,414	(\$26,852)
Intergovernmental	9,058,142	9,558,142	9,506,760	(51,382)
Fees, Licenses and Permits	1,000	1,000	1,340	340
Contributions and Donations	500	500	950	450
Other	75,200	75,200	66,804	(8,396)
<i>Total Revenues</i>	13,949,108	14,449,108	14,363,268	(85,840)
Expenditures				
Current:				
Human Services	17,484,173	17,995,630	16,012,905	1,982,725
<i>Excess of Revenues Under Expenditures</i>	(3,535,065)	(3,546,522)	(1,649,637)	1,896,885
Other Financing Uses				
Transfers Out	(36,050)	(36,050)	(36,050)	0
<i>Net Change in Fund Balance</i>	(3,571,115)	(3,582,572)	(1,685,687)	1,896,885
<i>Fund Balance Beginning of Year</i>	10,535,744	10,535,744	10,535,744	0
Prior Year Encumbrances Appropriated	368,527	368,527	368,527	0
<i>Fund Balance End of Year</i>	<u>\$7,333,156</u>	<u>\$7,321,699</u>	<u>\$9,218,584</u>	<u>\$1,896,885</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$14,178,000	\$13,810,880	\$13,499,907	(\$310,973)
Intergovernmental	9,442,791	9,234,493	10,897,899	1,663,406
Rentals and Royalties	3,900	3,900	4,146	246
Charges for Services	0	240,000	492,871	252,871
Contributions and Donations	5,000	5,000	2,559	(2,441)
Other	408,000	168,000	935,681	767,681
<i>Total Revenues</i>	<u>24,037,691</u>	<u>23,462,273</u>	<u>25,833,063</u>	<u>2,370,790</u>
Expenditures				
Current:				
Health	25,112,722	25,485,318	23,408,048	2,077,270
Debt Service:				
Interest and Fiscal Charges	136,301	145,989	145,987	2
<i>Total Expenditures</i>	<u>25,249,023</u>	<u>25,631,307</u>	<u>23,554,035</u>	<u>2,077,272</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,211,332)</u>	<u>(2,169,034)</u>	<u>2,279,028</u>	<u>4,448,062</u>
Other Financing Sources (Uses)				
Transfers In	0	0	18,620	18,620
Transfers Out	0	(1,586,797)	(794,116)	792,681
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(1,586,797)</u>	<u>(775,496)</u>	<u>811,301</u>
<i>Net Change in Fund Balance</i>	(1,211,332)	(3,755,831)	1,503,532	5,259,363
<i>Fund Balance Beginning of Year</i>	5,676,970	5,676,970	5,676,970	0
Prior Year Encumbrances Appropriated	982,150	982,150	982,150	0
<i>Fund Balance End of Year</i>	<u>\$5,447,788</u>	<u>\$2,903,289</u>	<u>\$8,162,652</u>	<u>\$5,259,363</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,947,661	\$27,237,396	\$22,774,376	(\$4,463,020)
Charges for Services	35,000	60,997	61,195	198
Other	57,600	69,801	107,193	37,392
<i>Total Revenues</i>	<u>11,040,261</u>	<u>27,368,194</u>	<u>22,942,764</u>	<u>(4,425,430)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,711,191	8,751,415	7,737,055	1,014,360
Judicial	702,814	2,651,393	1,887,647	763,746
Public Safety	0	336,631	163,458	173,173
Health	5,454,620	19,449,064	17,524,787	1,924,277
<i>Total Expenditures</i>	<u>8,868,625</u>	<u>31,188,503</u>	<u>27,312,947</u>	<u>3,875,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,171,636</u>	<u>(3,820,309)</u>	<u>(4,370,183)</u>	<u>(549,874)</u>
Other Financing Sources (Uses)				
Transfers In	2,970,000	2,733,174	410,108	(2,323,066)
Transfers Out	0	(622,138)	(330,278)	291,860
<i>Total Other Financing Sources (Uses)</i>	<u>2,970,000</u>	<u>2,111,036</u>	<u>79,830</u>	<u>(2,031,206)</u>
<i>Net Change in Fund Balance</i>	5,141,636	(1,709,273)	(4,290,353)	(2,581,080)
<i>Fund Deficit Beginning of Year</i>	(1,468,987)	(1,468,987)	(1,468,987)	0
Prior Year Encumbrances Appropriated	3,603,065	3,603,065	3,603,065	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$7,275,714</u>	<u>\$424,805</u>	<u>(\$2,156,275)</u>	<u>(\$2,581,080)</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$911,807	\$17,606,012	\$18,517,819	\$5,367,148
Receivables:				
Intergovernmental	325,077	2,994,345	3,319,422	0
Accounts	101,284	1,815,410	1,916,694	0
Interfund Receivable	0	0	0	2,121,194
<i>Total Current Assets</i>	<u>1,338,168</u>	<u>22,415,767</u>	<u>23,753,935</u>	<u>7,488,342</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	6,287,131	6,287,131	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	874,936	874,936	0
Special Assessments Receivable	81,336	430,632	511,968	0
Deferred Charges	48,764	464,076	512,840	0
Capital Assets:				
Nondepreciable Capital Assets	319,923	1,302,233	1,622,156	0
Depreciable Capital Assets, Net	12,352,727	68,299,221	80,651,948	0
<i>Total Noncurrent Assets</i>	<u>12,802,750</u>	<u>77,658,229</u>	<u>90,460,979</u>	<u>0</u>
<i>Total Assets</i>	<u>\$14,140,918</u>	<u>\$100,073,996</u>	<u>\$114,214,914</u>	<u>\$7,488,342</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds (continued)
December 31, 2009

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$110,928	\$355,184	\$466,112	\$106,967
Accrued Wages	2,373	194,242	196,615	0
Intergovernmental Payable	36,149	971,463	1,007,612	2,144,322
Interfund Payable	525	187,132	187,657	0
Compensated Absences Payable	26,689	215,121	241,810	0
Accrued Interest Payable	103,444	185,306	288,750	0
Notes Payable	120,798	4,482,635	4,603,433	0
Revenue Bonds Payable	32,000	589,400	621,400	0
General Obligation Bonds Payable	30,000	0	30,000	0
Special Assessment Bonds Payable	0	9,419	9,419	0
OWDA Loans Payable	0	1,854,552	1,854,552	0
OPWC Loans Payable	0	206,182	206,182	0
Claims Payable	0	0	0	2,077,217
<i>Total Current Liabilities</i>	<u>462,906</u>	<u>9,250,636</u>	<u>9,713,542</u>	<u>4,328,506</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	615,624	615,624	0
Revenue Bonds Payable	3,213,400	12,143,400	15,356,800	0
General Obligation Bonds Payable	1,260,000	0	1,260,000	0
Special Assessment Bonds Payable	0	79,812	79,812	0
OWDA Loans Payable	0	5,183,633	5,183,633	0
OPWC Loans Payable	432,021	2,599,425	3,031,446	0
Claims Payable	0	0	0	655,213
<i>Total Long-Term Liabilities</i>	<u>4,905,421</u>	<u>20,621,894</u>	<u>25,527,315</u>	<u>655,213</u>
<i>Total Liabilities</i>	<u>5,368,327</u>	<u>29,872,530</u>	<u>35,240,857</u>	<u>4,983,719</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	7,633,993	42,948,054	50,582,047	0
Restricted for Debt Service	0	7,162,067	7,162,067	0
Unrestricted	1,138,598	20,091,345	21,229,943	2,504,623
<i>Total Net Assets</i>	<u>\$8,772,591</u>	<u>\$70,201,466</u>	<u>78,974,057</u>	<u>\$2,504,623</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:

304,107

Net assets of business-type activities

\$79,278,164

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, 2009*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$463,807	\$22,724,133	\$23,187,940	\$19,319,027
Fees, Licenses and Permits	32,382	564,131	596,513	0
Rentals	0	12,700	12,700	0
Other	3,190	444,512	447,702	0
<i>Total Operating Revenues</i>	<u>499,379</u>	<u>23,745,476</u>	<u>24,244,855</u>	<u>19,319,027</u>
Operating Expenses				
Personal Services	107,192	8,344,261	8,451,453	0
Materials and Supplies	43,814	1,102,638	1,146,452	0
Contractual Services	779,739	7,505,043	8,284,782	3,509,228
Depreciation	347,708	3,136,562	3,484,270	0
Claims	0	0	0	15,053,420
Change in Worker's Compensation Estimate	0	0	0	401,786
Other	4,583	869,400	873,983	20,344
<i>Total Operating Expenses</i>	<u>1,283,036</u>	<u>20,957,904</u>	<u>22,240,940</u>	<u>18,984,778</u>
<i>Operating Income (Loss)</i>	<u>(783,657)</u>	<u>2,787,572</u>	<u>2,003,915</u>	<u>334,249</u>
Non-Operating Revenues (Expenses)				
Interest	4,693	551,103	555,796	0
Interest and Fiscal Charges	(294,337)	(1,258,674)	(1,553,011)	0
Special Assessments	0	47,061	47,061	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(289,644)</u>	<u>(660,510)</u>	<u>(950,154)</u>	<u>0</u>
<i>Income (Loss) before</i>				
<i>Capital Contributions and Transfers</i>	(1,073,301)	2,127,062	1,053,761	334,249
Capital Contributions	599,160	149,292	748,452	0
Transfers In	61,494	283,944	345,438	0
Transfers Out	0	(250,000)	(250,000)	0
<i>Change in Net Assets</i>	<u>(412,647)</u>	<u>2,310,298</u>	<u>1,897,651</u>	<u>334,249</u>
<i>Net Assets Beginning of Year</i>	<u>9,185,238</u>	<u>67,891,168</u>		<u>2,170,374</u>
<i>Net Assets End of Year</i>	<u><u>\$8,772,591</u></u>	<u><u>\$70,201,466</u></u>		<u><u>\$2,504,623</u></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.

19,487

Change in net assets of business-type activities

\$1,917,138

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$414,809	\$21,285,678	\$21,700,487	\$0
Cash Received from Interfund Services Provided	0	0	0	19,592,948
Rentals	0	12,700	12,700	0
Other Cash Receipts	3,190	444,512	447,702	0
Cash Payments to Employees for Services	(107,775)	(8,467,175)	(8,574,950)	0
Cash Payments for Goods and Services	(682,342)	(8,405,952)	(9,088,294)	(2,236,018)
Cash Payments for Claims	0	0	0	(14,779,294)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,439,960)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(990,628)
Other Cash Payments	(4,583)	(865,930)	(870,513)	(20,344)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(376,701)</u>	<u>4,003,833</u>	<u>3,627,132</u>	<u>126,704</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	61,494	283,944	345,438	0
Transfers Out	0	(250,000)	(250,000)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>61,494</u>	<u>33,944</u>	<u>95,438</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Special Assessments	0	47,061	47,061	0
Capital Grants	0	257,230	257,230	0
OPWC Loans Issued	243,655	898,510	1,142,165	0
General Obligation Notes Issued	120,000	4,453,000	4,573,000	0
Premium on Notes Issued	871	32,329	33,200	0
Revenue Bonds Issued	0	2,502,000	2,502,000	0
Principal Paid on General Obligation Notes	(120,000)	(4,582,000)	(4,702,000)	0
Interest Paid on General Obligation Notes	(5,341)	(203,888)	(209,229)	0
Principal Paid on General Obligation Bonds	(31,588)	0	(31,588)	0
Interest Paid on General Obligation Bonds	(71,271)	0	(71,271)	0
Principal Paid on Special Assessment Bonds	(58,411)	(91,207)	(149,618)	0
Interest Paid on Special Assessment Bonds	(4,454)	(6,675)	(11,129)	0
Principal Paid on Revenue Bonds	(30,600)	(542,200)	(572,800)	0
Interest Paid on Revenue Bonds	(138,624)	(516,290)	(654,914)	0
Principal Paid on OPWC Loans	0	(206,183)	(206,183)	0
Principal Paid on OWDA Loans	0	(1,761,397)	(1,761,397)	0
Interest Paid on OWDA Loans	0	(370,432)	(370,432)	0
Issuance Costs	(1,015)	(37,660)	(38,675)	0
Payments for Capital Acquisitions	(213,885)	(960,998)	(1,174,883)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(310,663)</u>	<u>(1,088,800)</u>	<u>(1,399,463)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	4,693	551,103	555,796	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(621,177)	3,500,080	2,878,903	126,704
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,532,984</u>	<u>21,267,999</u>	<u>22,800,983</u>	<u>5,240,444</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$911,807</u>	<u>\$24,768,079</u>	<u>\$25,679,886</u>	<u>\$5,367,148</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2009

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$783,657)	\$2,787,572	\$2,003,915	\$334,249
Adjustments:				
Depreciation	347,708	3,136,562	3,484,270	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(919)	(44,043)	(44,962)	0
Intergovernmental Receivable	0	(1,723,321)	(1,723,321)	0
Interfund Receivable	0	0	0	273,921
Special Assessments	(80,461)	(235,222)	(315,683)	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	107,795	139,472	247,267	98,013
Accrued Wages	(3,563)	(195,921)	(199,484)	0
Compensated Absences Payable	3,587	23,427	27,014	0
Interfund Payable	(607)	49,580	48,973	0
Intergovernmental Payable	33,416	65,727	99,143	(352,094)
Claims Payable	0	0	0	(227,385)
<i>Total Adjustments</i>	<u>406,956</u>	<u>1,216,261</u>	<u>1,623,217</u>	<u>(207,545)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>(\$376,701)</u></u>	<u><u>\$4,003,833</u></u>	<u><u>\$3,627,132</u></u>	<u><u>\$126,704</u></u>

Noncash Capital Financing Activities

During 2009, the grants special revenue fund paid \$274,083 and \$863,578 directly to contractors on behalf of the water and sewer enterprise funds, respectively. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

Assets	
Equity in Pooled Cash and Cash Equivalents	\$14,807,333
Cash and Cash Equivalents in Segregated Accounts	4,595,116
Property Taxes Receivable	237,572,968
Special Assessment Receivable	<u>2,471,981</u>
<i>Total Assets</i>	<u><u>\$259,447,398</u></u>
Liabilities	
Intergovernmental Payable	\$242,375,054
Undistributed Monies	10,798,571
Payroll Withholdings	821,497
Deposits Held and Due to Others	<u>5,452,276</u>
<i>Total Liabilities</i>	<u><u>\$259,447,398</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, 2009

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 12 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 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 program revenues are presented as general revenues of the County, with certain limited exceptions. The

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

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

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

Mahoning County Board of Developmental Disabilities Fund The Mahoning County board of developmental disabilities fund is used to account for the operation of a school and resident homes for the mentally and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

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

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

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

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

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

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

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

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

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.

Mahoning County, Ohio
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Basis of Accounting

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

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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 2009, 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, a State of Israel bond, a Village of Beloit mortgage revenue bond, repurchase agreements, and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2009.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2009 amounted to \$1,737,577, which includes \$1,548,331 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 legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

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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
Furniture, Fixtures and Equipment	5 - 12 Years	5 - 12 Years
Infrastructure:		
Roads	25 Years	N/A
Bridges and Culverts	40 Years	N/A

For 2009, 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 loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

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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.

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 received 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.

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.

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Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance Reserves

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

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. 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.

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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.

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.

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance (GAAP).
- d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).

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	Mahoning County Board of Developmental Disabilities	
GAAP Basis	(\$2,792,277)	(\$831,593)	(\$1,423,498)	\$4,213,547	(\$260,966)
Net Adjustment for					
Revenue Accruals	600,422	347,180	243,575	(1,567,376)	1,024,688
Beginning Fair Value					
Adjustment for Investments	1,686,217	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(1,061,769)	0	0	0	0
Beginning Unrecorded Cash	466,901	0	0	0	0
Ending Unrecorded Cash	(436,642)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(1,772,692)	(696,396)	(157,403)	(195,862)	(1,093,160)
Encumbrances	(781,044)	(2,891,301)	(348,361)	(946,777)	(3,960,915)
Budget Basis	<u>(\$4,090,884)</u>	<u>(\$4,072,110)</u>	<u>(\$1,685,687)</u>	<u>\$1,503,532</u>	<u>(\$4,290,353)</u>

Note 4 – Changes in Accounting Principles and Restatements

Changes in Accounting Principles

For fiscal year 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of

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Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants’ and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County’s financial statements.

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Restatement

During 2009, it was determined that several fund balances needed to be reclassified. This restatement had the following effect on fund balance as they were previously reported.

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board
Fund Balance, December 31, 2008	\$11,327,221	(\$920,765)	\$10,837,516	\$8,376,062
Reclassification of Fund Balance	0	0	0	70,472
Adjusted Fund Balance, December 31, 2008	<u>\$11,327,221</u>	<u>(\$920,765)</u>	<u>\$10,837,516</u>	<u>\$8,446,534</u>

	Grants	Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
Fund Balance, December 31, 2008	\$2,462,196	\$11,863,042	\$23,063,571	\$67,008,843
Reclassification of Fund Balance	1,583,803	0	(1,654,275)	0
Adjusted Fund Balance, December 31, 2008	<u>\$4,045,999</u>	<u>\$11,863,042</u>	<u>\$21,409,296</u>	<u>\$67,008,843</u>

Note 5 - Deposits and Investments

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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

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- government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above 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 (STAROhio);
 8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
 9. 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.

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Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. 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 specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$24,075,215 of the County's bank balance of \$26,971,469 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, 2009, the County's board of developmental disabilities special revenue fund had a balance of \$4,379,074 with NEON, a jointly governed organization (See Note 23). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Investments

Investments are reported at fair value. As of December 31, 2009, the County had the following investments:

	Maturity			Total
	Less Than One Year	More Than One Year But Less Than Three Years	More Than Three Years But Less Than Five Years	
Federal Home Loan Bank Bonds	\$7,587,187	\$17,384,219	\$0	\$24,971,406
Federal National Mortgage Association Bonds	2,010,625	11,048,191	1,496,093	14,554,909
Federal Home Loan Mortgage Corporation Bonds	4,031,522	18,693,107	0	22,724,629
Federal Farm Credit Bonds	9,829,687	2,539,062	5,472,813	17,841,562
City of Youngstown Note	1,295,000	0	0	1,295,000
State of Israel Bond	500,000	0	0	500,000
Village of Beloit Mortgage Revenue Bond	20,506	0	0	20,506
Repurchase Agreements	1,089,194	0	0	1,089,194
STAROhio	1,021,097	0	0	1,021,097
Total Portfolio	\$27,384,818	\$49,664,579	\$6,968,906	\$84,018,303

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

Credit Risk All investments of the County carry a rating of AAA 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. The following is the County's allocation as of December 31, 2009:

Investment	Percentage of Investments
Federal Home Loan Bank Bonds	30.76 %
Federal Home Loan Mortgage Corporation Bonds	27.99
Federal Farm Credit Bonds	21.98
Federal National Mortgage Association Bonds	17.93

Foreign Currency Risk Foreign Currency Risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The County's investment policy permits it to invest up to one percent of total investments in foreign currency-denominated investments. The County's exposure to foreign currency risk is as follows:

Investment	Currency	Maturity	Fair Value
State of Israel Bonds	Israeli New Sheqel	6/1/2010	\$500,000

Note 6 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2009:

Special Revenue Fund - Department of Human Services	\$1,752,358
Debt Service Fund - General Obligation Bond Retirement	6,686,157
Capital Projects Fund - HAZMAT	4,978
Internal Service Fund - Telephone/Data Board	9,038

The special revenue fund has a deficit fund balance caused by the recognition of expenditures on a modified accrual basis of accounting which are substantially greater than the expenditures recognized on a cash basis. The general fund is liable for any deficit in the 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 sales tax anticipation notes. Once the notes are retired, the deficit will be eliminated.

Mahoning County, Ohio
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For the Year Ended December 31, 2009

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

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

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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. 2009 public utility property taxes which became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. 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, 2009, was \$11.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 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	150,162,200
Total	<u>\$4,126,239,240</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

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as of December 31, 2009 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 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

Note 8 - Permissive Sales and Use Tax

The County has levied a 1 percent sales tax, which is collected by the State of Ohio and remitted to the County 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 \$28 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.

Note 9 - Contingent Liabilities

Grants

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

Litigation

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

Note 10 - Receivables

Receivables at December 31, 2009, 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 loans, special assessments and delinquent property taxes are expected to be collected within one year.

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Special assessments expected to be collected in more than one year amount to \$43,091 in the bond retirement fund, \$348,674 in the 911 operations special revenue fund, \$81,336 in the water enterprise fund and \$430,632 in the sewer enterprise fund. At December 31, 2009 the amount of delinquent special assessments was \$85,301.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
General Fund	
Local Government	\$2,298,822
Homestead and Rollback	806,946
Prisoner Bookings	574,763
CAT Taxes	174,059
Court Fines	117,700
<i>Total General Fund</i>	3,972,290
Special Revenue Funds	
<i>Major</i>	
Children Services Board	643,497
Developmental Disabilities Board	1,552,332
Grants	13,324,026
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	4,558,612
Board of Mental Health	752,478
<i>Total Special Revenue Funds</i>	20,830,945
Capital Projects Fund	
<i>Nonmajor</i>	
Roads and Bridges	190,091
<i>Nonmajor</i>	
General Obligation Bond Retirement	8,079
<i>Total Governmental Activities</i>	\$25,001,405

At December 31, 2009 the County had intergovernmental receivables of \$325,077 and \$2,994,345, respectively, in the water and sewer enterprise funds for charges from various cities.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Governmental Activities:				
Capital assets not being depreciated				
Land	\$948,992	\$110,000	\$0	\$1,058,992
Construction in progress	4,539,662	8,957,721	(6,537,910)	6,959,473
Total capital assets not being depreciated	5,488,654	9,067,721	(6,537,910)	8,018,465
Capital assets being depreciated				
Buildings, structures and improvements	76,457,253	1,607,992	0	78,065,245
Furniture, fixtures and equipment	30,800,666	1,081,920	(262,967)	31,619,619
Infrastructure	112,974,334	5,460,029	0	118,434,363
Total capital assets being depreciated	220,232,253	8,149,941	(262,967)	228,119,227
Accumulated depreciation				
Buildings, structures and improvements	(24,899,037)	(2,427,324)	0	(27,326,361)
Furniture, fixtures and equipment	(23,667,366)	(3,101,668)	262,967	(26,506,067)
Infrastructure	(34,961,569)	(3,751,272)	0	(38,712,841)
Total accumulated depreciation	(83,527,972)	(9,280,264) *	262,967	(92,545,269)
Capital assets being depreciated, net	136,704,281	(1,130,323)	0	135,573,958
Governmental activities capital assets, net	\$142,192,935	\$7,937,398	(\$6,537,910)	\$143,592,423
Business type activities:				
Capital assets not being depreciated				
Land	\$292,412	\$0	\$0	\$292,412
Construction in progress	426,708	2,000,248	(1,097,212)	1,329,744
Total capital assets not being depreciated	719,120	2,000,248	(1,097,212)	1,622,156
Capital assets being depreciated				
Buildings, structures and improvements	992,101	37,239	0	1,029,340
Utility plant in service	162,848,717	1,097,212	0	163,945,929
Furniture, fixtures and equipment	2,891,793	67,708	0	2,959,501
Total capital assets being depreciated	166,732,611	1,202,159	0	167,934,770
Accumulated depreciation				
Buildings, structures and improvements	(459,019)	(27,413)	0	(486,432)
Utility plant in service	(81,730,298)	(3,194,238)	0	(84,924,536)
Furniture, fixtures and equipment	(1,609,235)	(262,619)	0	(1,871,854)
Total accumulated depreciation	(83,798,552)	(3,484,270)	0	(87,282,822)
Capital assets being depreciated, net	82,934,059	(2,282,111)	0	80,651,948
Business type activities capital assets, net	\$83,653,179	(\$281,863)	(\$1,097,212)	\$82,274,104

Mahoning County, Ohio
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* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative & Executive	\$1,501,140
Judicial	420,334
Public Safety	1,651,036
Public Works	4,307,923
Public Health and Welfare	894,740
Human Services	505,091
Total	\$9,280,264

Note 12 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2009, 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	443,533,201
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 \$1,216,381 have been accrued as a liability based on a review of January, 2009 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 2008 and 2009 were:

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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2008	\$1,303,334	\$13,208,905	\$13,275,893	\$1,236,346
2009	1,236,346	14,759,329	14,779,294	1,216,381

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2009 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 2009. The minimum premium portion of intergovernmental payable is \$1,340,406 and the actual claim costs are \$803,916. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$3,660,371 have been accrued as a liability at December 31, 2009, 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, 2009, 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 2008 and 2009 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2008	\$4,220,903	\$707,082	\$1,128,416	(1,184,853)	\$2,614,716
2009	2,614,716	294,091	990,628	401,786	2,319,965

Note 13 – 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 2009 was \$843,433.

Mahoning County, Ohio
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Note 14 - 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 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 and survivor 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. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The County's 2009 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$5,005,480, \$4,280,831, and \$5,190,985, respectively; 80.24 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$117,175 made by the County and \$83,696 made by plan members.

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.

Mahoning County, Ohio
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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, 2009, 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 2008, 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, 2009, 2008, and 2007 were \$117,941, \$115,115, and \$109,348, respectively; 92.70 percent has been contributed for year 2009 and 100 percent for years 2008 and 2007. There were no contributions to the DC and Combined Plans in 2009.

Note 15 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (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 require, 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.

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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). State Statute requires that public employers fund post-employment 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 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. 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 amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

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, 2009, 2008, and 2007 were \$3,619,347, \$4,280,831, and \$2,932,760, respectively; 80.24 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

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.

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 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The School District’s contributions for health care for the fiscal years ended June 30, 2009, 2008 and 2007 were \$9,072, \$8,855 and \$8,411 respectively; 92.70 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 16 - Compensated Absences

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

Note 17 – Notes Payable

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

	Outstanding 12/31/2008	Issued	Retired	Outstanding 12/31/2009
Governmental Activities				
Bond Anticipation Notes	\$7,111,000	\$7,121,000	(\$7,111,000)	\$7,121,000
Premium on Bond Anticipation Notes	53,321	51,698	(57,629)	47,390
Sales Tax Anticipation Notes	6,500,000	925,000	0	7,425,000
Premium on Sales Tax Anticipation Notes	84,164	20,295	(37,263)	67,196
Total Governmental Activities	<u>\$13,748,485</u>	<u>\$8,117,993</u>	<u>(\$7,205,892)</u>	<u>\$14,660,586</u>

During 2009, the County issued \$7,121,000 in bond anticipation notes for various improvements at 2.00 percent. The notes mature November 16, 2010 and will be paid from the HAZMAT and the building and equipment capital projects funds. The County had \$451,000 in unspent proceeds as of December 31, 2009.

In 2009, the County issued \$925,000 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
2010	4,000,000	363,510	4,363,510
2011	2,500,000	163,125	2,663,125
2012	925,000	23,125	948,125
Total	<u>\$7,425,000</u>	<u>\$549,760</u>	<u>\$7,974,760</u>

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

Note 18 – Capital Lease

In 2007, the County entered into a capitalized lease obligation per House Bill 300 to finance Mahoning County’s Developmental Disabilities Board’s energy conservation improvements to various buildings. As part of this agreement, Citimortgage, Inc, as lessor, deposited \$1,344,418 into the County’s account. The lease meets the criteria for a capital lease as defined by the Statement of Financial Accounting Standards No. 13 “Accounting for Lease” and have been recorded on the government-wide statements. The amounts

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

capitalized for the capital lease and the book value as of December 31, 2009 for governmental activities follows:

	Governmental Activities
Buildings	\$1,344,418
Less: Accumulated depreciation	134,444
Current Book Value	\$1,209,974

During 2009, the County paid the outstanding balance on their capital lease to retire the debt early.

Note 19 - Related Party Transactions

During 2009, 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 2009, MASCO reported \$412,612 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 \$4,904,802 during 2009.

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 - 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
<i>General Obligation Bonds:</i>			
Water System Improvement - 1989	Various	11,132	2009
Water System Improvement - 2008	Various	1,320,000	2033

Mahoning County, Ohio
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For the Year Ended December 31, 2009

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<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
Water System Improvement - 1989	Various	408,868	2009
<i>General Obligation Notes:</i>			
Various Wastewater - Series A	2.00	4,453,000	2009
South Bailey Road Water Lines	2.00	120,000	2009
<i>OWDA Loans:</i>			
Meander - 1977	5.50	6,408,777	2017
New Middletown - 1990	5.00	5,448,479	2011
Craig Beach - 1990	5.00	6,180,739	2011
North Lima Sewer - 1999	0.73	3,600,540	2021
Campbell Wastewater Treatment Plant - 1988	7.00	5,961,441	2012
Campbell Wastewater Treatment Plant - 1989	7.00	120,418	2012
Campbell Wastewater Treatment Plant - 1998	2.20	64,986	2018
Campbell Wastewater Treatment Plant - 1998	2.20	340,446	2018
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022
<i>OPWC Loans:</i>			
Krieder Interceptor - 1993	0.00	394,925	2013
Woodside Lake - 1995	0.00	291,374	2015
Sewer Rehab - 1996	0.00	885,000	2016
Pallotta Pump Station - 1996	0.00	70,239	2016
Axe Factory/Bears Den and Kirkmere - 1996	0.00	490,000	2016
Pump Station Standby - 1996	0.00	131,203	2016
Sherwood Forest Plant - 1998	0.00	288,950	2018
Sherwood Forest Rehab - 1997	0.00	488,089	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
US 224 & SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
Facility Power Correction and Security Rehab	0.00	n/a	n/a
Riblett Road	0.00	n/a	n/a
Meander Wastewater Grit Removal	0.00	n/a	n/a
Poland Interceptor	0.00	n/a	n/a
Jackson Milton Water Meter Rehab	0.00	n/a	n/a
Craig Beach Rehab	0.00	n/a	n/a

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2009	\$0	\$3,015,000	\$0	\$3,015,000	\$180,000
Various Purpose - 2008	5,860,000	0	(100,000)	5,760,000	100,000
Various Purpose - 2007	776,471	0	(28,235)	748,236	28,236
Premium on Various Purpose - 2007	22,768	0	(1,203)	21,565	0
Total Various Purpose - 2007	799,239	0	(29,438)	769,801	28,236
Various Purpose - 2006	10,740,000	0	(650,000)	10,090,000	665,000
Premium on Various Purpose - 2006	203,081	0	(8,829)	194,252	0
Total Various Purpose - 2006	10,943,081	0	(658,829)	10,284,252	665,000
Various Purpose - 2004	15,374,437	0	(4,185,558)	11,188,879	1,582,345
Various Purpose - 2000	1,554,998	0	(1,345,000)	209,998	209,998
<i>Total General Obligation Bonds</i>	<u>34,531,755</u>	<u>3,015,000</u>	<u>(6,318,825)</u>	<u>31,227,930</u>	<u>2,765,579</u>
OPWC Loan					
Bailey Road Rehab - 2009	0	485,061	(48,506)	436,555	48,506
Other Long-Term Obligations					
Long-Term Note - West Branch Reservoir	392,722	0	(38,735)	353,987	39,877
Loan - Oakhill Renaissance	400,490	0	(46,373)	354,117	50,588
Claims Payable	1,723,469	664,801	(872,221)	1,516,049	860,836
Judgment Payable	459,060	0	(229,530)	229,530	229,530
Capital Lease	1,159,899	0	(1,159,899)	0	0
Compensated Absences	7,682,100	3,184,313	(2,452,071)	8,414,342	2,788,860
<i>Total Other Long-Term Obligations</i>	<u>11,817,740</u>	<u>3,849,114</u>	<u>(4,798,829)</u>	<u>10,868,025</u>	<u>3,969,691</u>
<i>Total Governmental Activities</i>	<u>\$46,349,495</u>	<u>\$7,349,175</u>	<u>(\$11,166,160)</u>	<u>\$42,532,510</u>	<u>\$6,783,776</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2009

	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Sewer Bonds - 2000	\$6,285,000	\$0	(\$500,000)	\$5,785,000	\$520,000
Various Water Bonds - 2008	3,276,000	0	(30,600)	3,245,400	32,000
Various Sewer Bonds - 2008	4,488,000	0	(42,200)	4,445,800	44,100
Various Sewer Bonds - 2009	0	2,502,000	0	2,502,000	25,300
<i>Total Revenue Bonds</i>	<u>14,049,000</u>	<u>2,502,000</u>	<u>(572,800)</u>	<u>15,978,200</u>	<u>621,400</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 1989	1,588	0	(1,588)	0	0
Water System Improvement - 2008	1,320,000	0	(30,000)	1,290,000	30,000
<i>Total General Obligation Bonds</i>	<u>1,321,588</u>	<u>0</u>	<u>(31,588)</u>	<u>1,290,000</u>	<u>30,000</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	48,529	0	(1,765)	46,764	1,765
Premium on Canfield Sewer Extension	1,423	0	(76)	1,347	0
Total Canfield Sewer Extension	49,952	0	(1,841)	48,111	1,765
Sewer	130,562	0	(89,442)	41,120	7,654
Water Fund					
Water System Improvement	58,411	0	(58,411)	0	0
<i>Total Special Assessment Bonds</i>	<u>238,925</u>	<u>0</u>	<u>(149,694)</u>	<u>89,231</u>	<u>9,419</u>
General Obligation Notes					
Sewer Fund					
Various Wastewater - Series A	4,582,000	4,453,000	(4,582,000)	4,453,000	0
Premium on Various Wastewater - Series A	34,358	32,329	(37,052)	29,635	0
Total Sewer Fund	<u>4,616,358</u>	<u>4,485,329</u>	<u>(4,619,052)</u>	<u>4,482,635</u>	<u>0</u>
Water Fund					
South Bailey Road Water Line	120,000	120,000	(120,000)	120,000	0
Premium on South Bailey Road Water Line	900	871	(973)	798	0
Total Water Fund	<u>120,900</u>	<u>120,871</u>	<u>(120,973)</u>	<u>120,798</u>	<u>0</u>
<i>Total General Obligation Notes</i>	<u>\$4,737,258</u>	<u>\$4,606,200</u>	<u>(\$4,740,025)</u>	<u>\$4,603,433</u>	<u>\$0</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2009

	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
Business Type Activities - continued					
OWDA Loans					
Sewer Fund					
Meander	\$2,530,191	\$0	(\$260,235)	\$2,269,956	\$274,547
New Middletown	816,597	0	(398,177)	418,420	418,420
Craig Beach	926,345	0	(451,690)	474,655	474,655
North Lima Sewer	2,137,278	0	(171,055)	1,966,223	172,307
Campbell Wastewater Treatment Plant	1,607,071	0	(418,918)	1,188,153	450,966
Campbell Wastewater Treatment Plant	33,531	0	(8,731)	24,800	9,386
Campbell Wastewater Treatment Plant	32,775	0	(3,331)	29,444	3,405
Campbell Wastewater Treatment Plant	180,282	0	(17,261)	163,021	17,643
Campbell Wastewater Treatment Plant	71,675	0	(4,843)	66,832	5,070
Diehl Lake	463,837	0	(27,156)	436,681	28,153
<i>Total OWDA Loans</i>	<u>8,799,582</u>	<u>0</u>	<u>(1,761,397)</u>	<u>7,038,185</u>	<u>1,854,552</u>
OPWC Loans					
Sewer Fund					
Krieder Interceptor	78,988	0	(19,746)	59,242	19,746
Woodside Lake	93,583	0	(14,397)	79,186	14,397
Sewer Rehab	309,750	0	(44,250)	265,500	44,250
Pallotta Pump Station	24,584	0	(3,512)	21,072	3,512
Axe Factory/Bears Den and Kirkmere	171,500	0	(24,500)	147,000	24,500
Pump Station Standby	45,922	0	(6,560)	39,362	6,560
Sherwood Forest Plant	130,026	0	(14,448)	115,578	14,448
Sherwood Forest Rehab	195,237	0	(24,405)	170,832	24,404
Penny Lane	128,835	0	(15,157)	113,678	15,157
Palmyra Wastewater Treatment Plant Elimination	153,051	0	(10,204)	142,847	10,204
Facility Power Correction and Security Rehab	204,216	0	0	204,216	0
US 224 and SR 45 Sanitary Sewer	577,588	2,484	(29,004)	551,068	29,004
Riblett Road	0	82,268	0	82,268	0
Meander Wastewater Grit Removal	0	361,104	0	361,104	0
Poland Interceptor	0	452,654	0	452,654	0
Water Fund					
Jackson Milton Water Meter Rehab	188,366	16,751	0	205,117	0
Craig Beach Rehab	0	226,904	0	226,904	0
<i>Total OPWC Loans</i>	<u>2,301,646</u>	<u>1,142,165</u>	<u>(206,183)</u>	<u>3,237,628</u>	<u>206,182</u>
Compensated Absences	<u>830,420</u>	<u>250,450</u>	<u>(223,436)</u>	<u>857,434</u>	<u>241,810</u>
<i>Total Business Type Activities</i>	<u>\$32,278,419</u>	<u>\$8,500,815</u>	<u>(\$7,685,123)</u>	<u>\$33,094,111</u>	<u>\$2,963,363</u>

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

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 Bond Retirement debt service fund.

Mahoning County, Ohio
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For the Year Ended December 31, 2009

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 2009, the County issued \$4,573,000 general obligation notes for various water and sewer improvements at 2.00 percent. The notes mature November 16, 2010 and will be paid from the water and sewer enterprise funds.

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 Bond Retirement debt service 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 1.76 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$32,896,818. Principal and interest paid for the current year and total net revenues were \$3,396,417 and \$5,968,831 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. Judgment payable will be paid from the department of human services special revenue 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 shall be made on or before 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, 911 operations, certificate of title, county courts, geographic information systems, grants, and tax administration special revenue funds and the water and sewer enterprise funds.

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

Facility Power Correction and Security Rehabilitation	\$204,216
Riblett Road	82,268
Meander Wastewater Grit Removal	361,104
Poland Interceptor	452,654
Jackson Milton Water Meter Rehab	205,117
Craig Beach Rehab	226,904
Total	1,532,263

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2009 are as follows:

Governmental Activities

	General Obligation Bonds		Long-Term Note		Oakhill Renaissance Loan		OPWC Loans	Judgment
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	
2010	\$2,765,579	\$1,274,739	\$39,877	\$10,446	\$50,588	\$9,928	\$48,506	\$229,530
2011	3,050,282	1,182,211	41,054	9,269	50,588	8,410	48,506	0
2012	2,400,131	1,069,437	42,266	8,058	50,588	6,893	48,506	0
2013	2,309,386	980,937	43,513	6,811	50,588	5,375	48,506	0
2014	2,384,086	899,467	44,797	5,526	50,588	3,857	48,506	0
2015 - 2019	8,373,530	3,287,923	142,480	8,491	101,177	2,150	194,025	0
2020 - 2024	6,400,001	1,703,821	0	0	0	0	0	0
2025 - 2029	2,869,118	464,226	0	0	0	0	0	0
2030 - 2031	460,000	30,406	0	0	0	0	0	0
Total	\$31,012,113	\$10,893,167	\$353,987	\$48,601	\$354,117	\$36,613	\$436,555	\$229,530

Mahoning County, Ohio
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Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$621,400	\$753,231	\$30,000	\$69,084	\$9,419	\$3,922
2011	650,700	723,806	30,000	68,109	9,719	3,622
2012	685,700	690,813	30,000	67,134	9,869	3,233
2013	720,200	656,038	35,000	66,084	10,613	2,830
2014	755,600	619,505	35,000	64,815	10,913	2,427
2015 - 2019	3,591,600	2,467,975	195,000	301,222	11,471	8,979
2020 - 2024	851,900	1,902,054	255,000	244,950	14,999	5,708
2025 - 2029	1,057,000	1,697,023	330,000	165,162	10,881	1,269
2030 - 2034	1,311,300	1,442,502	350,000	54,000	0	0
2035 - 2039	1,627,500	1,126,536	0	0	0	0
2040 - 2044	2,019,700	734,268	0	0	0	0
2045 - 2049	2,085,600	247,173	0	0	0	0
Total	\$15,978,200	\$13,060,924	\$1,290,000	\$1,100,560	\$87,884	\$31,990

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2010	\$1,854,552	\$287,893	\$206,182
2011	1,014,779	201,146	206,183
2012	795,264	144,104	206,183
2013	558,165	104,650	186,436
2014	579,107	83,708	186,437
2015- 2019	1,943,271	132,926	412,104
2020 - 2024	293,047	6,840	185,831
2025 - 2029	0	0	116,009
Total	\$7,038,185	\$961,267	\$1,705,365

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, 2009, are an overall debt margin of \$73,339,599.

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

Mahoning County, Ohio
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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, 2009, there were twenty-eight series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$230.8 million at December 31, 2009. The aggregate principal amount payable for the eleven series issued prior to January 1, 1996 was \$78.5 million.

Note 21 – Contractual Commitments

As of December 31, 2009, the County had the following contractual construction commitments outstanding:

Contractor	Contract Amount	Amount Paid to date	Remaining Contract
Rudzik Excavating	\$2,392,502	\$345,550	\$2,046,952
Murphy Contracting Company	1,724,650	790,093	934,557
The Shelly Company	896,371	0	896,371
A.P. O'Horo Company	703,378	275,337	428,041
MS Consultants	366,396	220,322	146,074
American Suncraft Construction Company	247,901	194,857	53,044
Penn-Ohio Electrical	225,000	0	225,000
GPD Associates	207,510	109,565	97,945
	<u>\$6,763,708</u>	<u>\$1,935,724</u>	<u>\$4,827,984</u>

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

Note 22 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2009, 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Interfund Payable	Interfund Receivable
	Internal Service
General	\$764,335
Department of Human Services	123,226
Children Services Board	90,447
Developmental Disabilities Board	580,656
Grants	12,839
Water	525
Sewer	187,132
Other Governmental Funds	362,034
Totals	\$2,121,194

Interfund Transfers

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfers To	Transfers From		
	General	Children Services Board	Developmental Disabilities Board
General	\$0	\$0	\$50,000
Department of Human Services	1,167,695	0	0
Developmental Disabilities Board	0	0	0
Grants	157,958	0	0
Building and Equipment	0	36,050	744,116
Water	61,494	0	0
Sewer	283,944	0	0
Other Governmental Funds	3,816,977	0	0
Totals	\$5,488,068	\$36,050	\$794,116

Transfers To	Transfers From			
	Grants	Sewer	Other Governmental Funds	Totals
General	\$0	\$0	\$233,862	\$283,862
Department of Human Services	0	0	0	1,167,695
Developmental Disabilities Board	18,620	0	0	18,620
Grants	0	0	252,150	410,108
Building and Equipment	0	0	294,005	1,074,171
Water	0	0	0	61,494
Sewer	0	0	0	283,944
Other Governmental Funds	311,658	250,000	184,923	4,563,558
Totals	\$330,278	\$250,000	\$964,940	\$7,863,452

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 funds for general obligation bond payments. The

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Mahoning County board of developmental disabilities fund also made a transfer to the building and equipment fund and the general fund for building repairs and for future capital additions and renovations for the department of developmental disabilities. \$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. There were also various transfers which occurred throughout the year to close complete and inactive projects and grants to their original source of funding.

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 \$491,608 to the Western Reserve Port Authority in 2009. 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.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$51,429 in 2009. 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 2009, Mahoning County paid N.E.O.N. \$3,219,002. 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:

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 2009 with an interest rate of 2.97 and a maturity date in January of 2010.

Investments

Investments consisted of shares in various mutual funds with a market value of \$172,494 in 2009. Earnings on the investments and cash accounts in 2009 consist of \$39,397 in unrealized losses and \$11,279 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$111,206 and accumulated depreciation of \$69,650 with an ending net value of \$41,556 at December 31, 2009. Depreciation expense amounted to \$14,317 for 2009.

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 \$412,612. 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 \$22,013 in 2009 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

Combining and Individual

Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

Revolving Loans Fund – To account for initial loans made by the County to local businesses and subsequent repayment of these loans.

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

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

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

Delinquent Tax and Assessment Collection Fund – To account for a percentage of all certified delinquent taxes and assessments collected by the County 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 financial operations of the County's solid waste removal activities, as well as administering recycling, refuse, litter prevention and enforcement programs within the County. Revenues are generated from user fees.

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

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

(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 used by the Sheriff's and Prosecutor's office for the enforcement of drug laws and the investigation and prosecution of drug violations.

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

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

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

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

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

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

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

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

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

Tax Certificate Administration Fund – To account for Counties conducting lien sales. The law provides that the Treasurer can charge a fee to allow for the preparation of and the administration of holding a tax lien certificate sale.

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

(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 for the establishment of a Mahoning County Visitor’s Bureau.

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

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

Sheriff’s Policing Revenue Fund – To account for the administration of policing contracts between the Sheriff and local governments.

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

Nonmajor Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term and special assessment principal, interest and related costs.

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

Nonmajor Capital Projects Funds

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

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

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

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,298,134	\$828,285	\$2,615,793	\$24,742,212
Cash and Cash Equivalents In Segregated Accounts	3,774	0	0	3,774
With Fiscal Agents	3,031	0	0	3,031
Accounts Receivable	543,187	0	568	543,755
Intergovernmental Receivable	5,311,090	8,079	190,091	5,509,260
Property Taxes Receivable	3,916,250	73,294	0	3,989,544
Special Assessments Receivable	348,674	43,091	0	391,765
<i>Total Assets</i>	<u>\$31,424,140</u>	<u>\$952,749</u>	<u>\$2,806,452</u>	<u>\$35,183,341</u>
Liabilities				
Accounts Payable	\$410,851	\$0	\$82,434	\$493,285
Accrued Wages	415,909	0	0	415,909
Intergovernmental Payable	348,455	0	0	348,455
Matured Compensated Absences Payable	19,237	0	0	19,237
Interfund Payable	362,034	0	0	362,034
Deferred Revenue	7,588,875	116,385	87,499	7,792,759
Accrued Interest Payable	0	30,325	977	31,302
Notes Payable	0	7,492,196	454,001	7,946,197
<i>Total Liabilities</i>	<u>9,145,361</u>	<u>7,638,906</u>	<u>624,911</u>	<u>17,409,178</u>
Fund Balances				
Reserved for Encumbrances	3,552,508	0	708,916	4,261,424
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	18,726,271	0	0	18,726,271
Debt Service Fund (Deficit)	0	(6,686,157)	0	(6,686,157)
Capital Projects Funds	0	0	1,472,625	1,472,625
<i>Total Fund Balances (Deficit)</i>	<u>22,278,779</u>	<u>(6,686,157)</u>	<u>2,181,541</u>	<u>17,774,163</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$31,424,140</u>	<u>\$952,749</u>	<u>\$2,806,452</u>	<u>\$35,183,341</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,378,377	\$0	\$0	\$3,378,377
Intergovernmental	18,836,348	231,218	3,370,982	22,438,548
Interest	47,523	0	59,931	107,454
Fees, Licenses and Permits	9,407,547	0	0	9,407,547
Fines and Forfeitures	538,461	0	0	538,461
Rentals and Royalties	170	0	0	170
Charges for Services	276,323	0	568	276,891
Contributions and Donations	1,088	0	0	1,088
Special Assessments	290,454	64,576	0	355,030
Other	877,190	0	31,520	908,710
<i>Total Revenues</i>	<u>33,653,481</u>	<u>295,794</u>	<u>3,463,001</u>	<u>37,412,276</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,463,895	122	0	4,464,017
Judicial	2,330,448	0	0	2,330,448
Public Safety	975,293	0	0	975,293
Public Works	11,043,197	0	0	11,043,197
Health	10,329,288	0	0	10,329,288
Human Services	6,395,164	0	0	6,395,164
Capital Outlay	0	0	4,733,247	4,733,247
Debt Service:				
Principal Retirement	365,954	5,756,427	37,086	6,159,467
Interest and Fiscal Charges	238,838	1,342,384	15,636	1,596,858
Issuance Costs	0	115,295	3,814	119,109
<i>Total Expenditures</i>	<u>36,142,077</u>	<u>7,214,228</u>	<u>4,789,783</u>	<u>48,146,088</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(2,488,596)</u>	<u>(6,918,434)</u>	<u>(1,326,782)</u>	<u>(10,733,812)</u>
Other Financing Sources (Uses)				
OPWC Loans Issued	0	0	485,061	485,061
General Obligation Bonds Issued	0	3,015,000	0	3,015,000
Transfers In	1,206,658	2,883,462	473,438	4,563,558
Transfers Out	(964,940)	0	0	(964,940)
<i>Total Other Financing Sources (Uses)</i>	<u>241,718</u>	<u>5,898,462</u>	<u>958,499</u>	<u>7,098,679</u>
<i>Net Change in Fund Balances</i>	(2,246,878)	(1,019,972)	(368,283)	(3,635,133)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>24,525,657</u>	<u>(5,666,185)</u>	<u>2,549,824</u>	<u>21,409,296</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$22,278,779</u>	<u>(\$6,686,157)</u>	<u>\$2,181,541</u>	<u>\$17,774,163</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,773,553	\$165,000	\$11,593
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	3,031
Accounts Receivable	9,582	0	0
Intergovernmental Receivable	4,558,612	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$6,341,747</u>	<u>\$165,000</u>	<u>\$14,624</u>
Liabilities			
Accounts Payable	\$129,350	\$0	\$0
Accrued Wages	182,692	0	0
Intergovernmental Payable	137,392	0	0
Matured Compensated Absences Payable	19,237	0	0
Interfund Payable	221,259	0	0
Deferred Revenue	3,075,020	0	0
<i>Total Liabilities</i>	<u>3,764,950</u>	<u>0</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	843,203	0	0
Unreserved, Undesignated (Deficit)	1,733,594	165,000	14,624
<i>Total Fund Balances</i>	<u>2,576,797</u>	<u>165,000</u>	<u>14,624</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,341,747</u>	<u>\$165,000</u>	<u>\$14,624</u>

<u>Child Support Enforcement</u>	<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>
\$69,996	\$1,201,468	\$632,200	\$762,295
3,774	0	0	0
0	0	0	0
277,820	0	1,725	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$351,590</u>	<u>\$1,201,468</u>	<u>\$633,925</u>	<u>\$762,295</u>
\$3,422	\$1,127	\$3,927	\$426
96,188	29,379	5,696	12,128
71,821	22,691	4,457	9,300
0	0	0	0
102,280	6,584	3,619	2,312
0	0	0	0
<u>273,711</u>	<u>59,781</u>	<u>17,699</u>	<u>24,166</u>
500,740	932,716	7,590	0
<u>(422,861)</u>	<u>208,971</u>	<u>608,636</u>	<u>738,129</u>
<u>77,879</u>	<u>1,141,687</u>	<u>616,226</u>	<u>738,129</u>
<u>\$351,590</u>	<u>\$1,201,468</u>	<u>\$633,925</u>	<u>\$762,295</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Solid Waste Management	Board of Mental Health	Alcohol and Drug Addiction Board
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,839,373	\$4,467,361	\$39,700
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	0
Accounts Receivable	0	0	0
Intergovernmental Receivable	0	752,478	0
Property Taxes Receivable	0	3,916,250	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$1,839,373</u>	<u>\$9,136,089</u>	<u>\$39,700</u>
Liabilities			
Accounts Payable	\$54,053	\$51,501	\$855
Accrued Wages	13,470	16,074	7,955
Intergovernmental Payable	44,039	173	6,709
Matured Compensated Absences Payable	0	0	0
Interfund Payable	3,155	3,254	1,853
Deferred Revenue	0	4,165,181	0
<i>Total Liabilities</i>	<u>114,717</u>	<u>4,236,183</u>	<u>17,372</u>
Fund Balances			
Reserved for Encumbrances	350,223	660,510	7,508
Unreserved, Undesignated (Deficit)	<u>1,374,433</u>	<u>4,239,396</u>	<u>14,820</u>
<i>Total Fund Balances</i>	<u>1,724,656</u>	<u>4,899,906</u>	<u>22,328</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,839,373</u>	<u>\$9,136,089</u>	<u>\$39,700</u>

<u>Drug Law Enforcement</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Clerk</u>	<u>911 Operations</u>
\$68,274	\$429,363	\$119,662	\$1,118,219
0	0	0	0
0	0	0	0
0	3,477	3,750	0
0	0	0	0
0	0	0	0
0	0	0	348,674
<u>\$68,274</u>	<u>\$432,840</u>	<u>\$123,412</u>	<u>\$1,466,893</u>
\$0	\$0	\$5,816	\$118,207
0	0	0	0
0	0	0	2,497
0	0	0	0
0	0	0	776
0	0	0	348,674
<u>0</u>	<u>0</u>	<u>5,816</u>	<u>470,154</u>
0	12,739	889	96,953
<u>68,274</u>	<u>420,101</u>	<u>116,707</u>	<u>899,786</u>
<u>68,274</u>	<u>432,840</u>	<u>117,596</u>	<u>996,739</u>
<u>\$68,274</u>	<u>\$432,840</u>	<u>\$123,412</u>	<u>\$1,466,893</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Certificate of Title Administration	Recorder Equipment	County Probation Services
Assets			
Equity in Pooled Cash and Cash Equivalents	\$311,383	\$619,480	\$1,338,952
Cash and Cash Equivalents In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	0
Accounts Receivable	99,679	256	20,866
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$411,062</u>	<u>\$619,736</u>	<u>\$1,359,818</u>
Liabilities			
Accounts Payable	\$2,019	\$9,265	\$217
Accrued Wages	24,624	0	0
Intergovernmental Payable	18,676	0	0
Matured Compensated Absences Payable	0	0	0
Interfund Payable	10,465	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>55,784</u>	<u>9,265</u>	<u>217</u>
Fund Balances			
Reserved for Encumbrances	5,848	36,379	1,568
Unreserved, Undesignated (Deficit)	349,430	574,092	1,358,033
<i>Total Fund Balances</i>	<u>355,278</u>	<u>610,471</u>	<u>1,359,601</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$411,062</u>	<u>\$619,736</u>	<u>\$1,359,818</u>

<u>County Courts</u>	<u>Community Development Project</u>	<u>County Programs</u>	<u>Tax Certificate Administration</u>
\$3,499,108	\$156,399	\$16,976	\$16,699
0	0	0	0
0	0	0	0
123,312	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$3,622,420</u>	<u>\$156,399</u>	<u>\$16,976</u>	<u>\$16,699</u>
\$25,467	\$0	\$0	\$0
8,190	0	0	0
7,018	0	0	0
0	0	0	0
1,728	0	144	0
0	0	0	0
<u>42,403</u>	<u>0</u>	<u>144</u>	<u>0</u>
29,845	0	768	0
<u>3,550,172</u>	<u>156,399</u>	<u>16,064</u>	<u>16,699</u>
<u>3,580,017</u>	<u>156,399</u>	<u>16,832</u>	<u>16,699</u>
<u>\$3,622,420</u>	<u>\$156,399</u>	<u>\$16,976</u>	<u>\$16,699</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Geographic Information System	Convention and Visitors Bureau	Concealed Handgun License
Assets			
Equity in Pooled Cash and Cash Equivalents	\$293,385	\$159,940	\$101,214
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	0
Accounts Receivable	0	0	2,720
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$293,385</u>	<u>\$159,940</u>	<u>\$103,934</u>
Liabilities			
Accounts Payable	\$586	\$2,051	\$0
Accrued Wages	4,119	3,081	0
Intergovernmental Payable	3,184	2,382	9,609
Matured Compensated Absences Payable	0	0	0
Interfund Payable	833	688	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>8,722</u>	<u>8,202</u>	<u>9,609</u>
Fund Balances			
Reserved for Encumbrances	50,767	7,743	0
Unreserved, Undesignated (Deficit)	233,896	143,995	94,325
<i>Total Fund Balances</i>	<u>284,663</u>	<u>151,738</u>	<u>94,325</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$293,385</u>	<u>\$159,940</u>	<u>\$103,934</u>

Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$1,999,590	\$32,931	\$54,020	\$21,298,134
0	0	0	3,774
0	0	0	3,031
0	0	0	543,187
0	0	0	5,311,090
0	0	0	3,916,250
0	0	0	348,674
<u>\$1,999,590</u>	<u>\$32,931</u>	<u>\$54,020</u>	<u>\$31,424,140</u>
\$1,383	\$0	\$1,179	\$410,851
7,864	4,449	0	415,909
5,322	3,185	0	348,455
0	0	0	19,237
2,124	960	0	362,034
0	0	0	7,588,875
<u>16,693</u>	<u>8,594</u>	<u>1,179</u>	<u>9,145,361</u>
4,094	0	2,425	3,552,508
<u>1,978,803</u>	<u>24,337</u>	<u>50,416</u>	<u>18,726,271</u>
<u>1,982,897</u>	<u>24,337</u>	<u>52,841</u>	<u>22,278,779</u>
<u>\$1,999,590</u>	<u>\$32,931</u>	<u>\$54,020</u>	<u>\$31,424,140</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	10,643,259	0	0
Interest	46,592	0	931
Fees, Licenses and Permits	15,989	0	2,368
Fines and Forfeitures	112,672	0	0
Rentals and Royalties	170	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	175,125	0	0
<i>Total Revenues</i>	<u>10,993,807</u>	<u>0</u>	<u>3,299</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	10,166,000	0	443,969
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	365,954	0	0
Interest and Fiscal Charges	238,838	0	0
<i>Total Expenditures</i>	<u>10,770,792</u>	<u>0</u>	<u>443,969</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>223,015</u>	<u>0</u>	<u>(440,670)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(456,078)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(456,078)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(233,063)	0	(440,670)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,809,860</u>	<u>165,000</u>	<u>455,294</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,576,797</u></u>	<u><u>\$165,000</u></u>	<u><u>\$14,624</u></u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection
\$0	\$0	\$0	\$0
4,553,796	0	0	0
0	0	0	0
669,123	2,221,596	490,079	469,613
0	0	40,760	0
0	0	0	0
0	7	30,901	0
0	0	1,088	0
0	0	0	0
492,728	0	0	10,237
<u>5,715,647</u>	<u>2,221,603</u>	<u>562,828</u>	<u>479,850</u>
0	2,422,740	0	583,519
0	0	0	0
0	0	0	0
0	0	0	0
0	0	352,582	0
6,395,164	0	0	0
0	0	0	0
0	0	0	0
<u>6,395,164</u>	<u>2,422,740</u>	<u>352,582</u>	<u>583,519</u>
<u>(679,517)</u>	<u>(201,137)</u>	<u>210,246</u>	<u>(103,669)</u>
620,000	0	0	0
0	0	0	0
<u>620,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(59,517)	(201,137)	210,246	(103,669)
<u>137,396</u>	<u>1,342,824</u>	<u>405,980</u>	<u>841,798</u>
<u>\$77,879</u>	<u>\$1,141,687</u>	<u>\$616,226</u>	<u>\$738,129</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, 2009

	Solid Waste Management	Board of Mental Health	Alcohol and Drug Addiction Board
Revenues			
Property Taxes	\$0	\$3,378,377	\$0
Intergovernmental	0	3,002,777	13,750
Interest	0	0	0
Fees, Licenses and Permits	2,380,508	0	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	53,751	140,401	3,779
<i>Total Revenues</i>	<u>2,434,259</u>	<u>6,521,555</u>	<u>17,529</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	3,095,834	6,418,911	461,961
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>3,095,834</u>	<u>6,418,911</u>	<u>461,961</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(661,575)</u>	<u>102,644</u>	<u>(444,432)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	311,658
Transfers Out	0	(250,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(250,000)</u>	<u>311,658</u>
<i>Net Change in Fund Balances</i>	<u>(661,575)</u>	<u>(147,356)</u>	<u>(132,774)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,386,231</u>	<u>5,047,262</u>	<u>155,102</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,724,656</u></u>	<u><u>\$4,899,906</u></u>	<u><u>\$22,328</u></u>

Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	911 Operations
\$0	\$0	\$0	\$0
0	0	0	622,766
0	0	0	0
0	0	41,521	0
0	87,891	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	290,454
0	0	0	0
0	87,891	41,521	913,220
0	0	0	0
0	0	31,653	0
15,630	43,233	0	561,858
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
15,630	43,233	31,653	561,858
(15,630)	44,658	9,868	351,362
0	0	0	0
0	0	0	0
0	0	0	0
(15,630)	44,658	9,868	351,362
83,904	388,182	107,728	645,377
\$68,274	\$432,840	\$117,596	\$996,739

(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, 2009

	Certificate of Title Administration	Recorder Equipment
Revenues		
Property Taxes	\$0	\$0
Intergovernmental	0	0
Interest	0	0
Fees, Licenses and Permits	1,135,541	121,529
Fines and Forfeitures	0	0
Rentals and Royalties	0	0
Charges for Services	0	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	240	252
<i>Total Revenues</i>	<u>1,135,781</u>	<u>121,781</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	124,426
Judicial	1,132,871	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>1,132,871</u>	<u>124,426</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,910</u>	<u>(2,645)</u>
Other Financing Sources (Uses)		
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>	2,910	(2,645)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>352,368</u>	<u>613,116</u>
<i>Fund Balances End of Year</i>	<u><u>\$355,278</u></u>	<u><u>\$610,471</u></u>

County Probation Services	County Courts	Community Development Project	County Programs
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
67,033	1,050,775	0	0
223,168	73,970	0	0
0	0	0	0
0	0	0	2,500
0	0	0	0
0	0	0	0
0	0	0	0
<u>290,201</u>	<u>1,124,745</u>	<u>0</u>	<u>2,500</u>
0	0	0	0
137,279	884,113	0	0
0	0	0	0
0	0	397,950	35,278
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>137,279</u>	<u>884,113</u>	<u>397,950</u>	<u>35,278</u>
<u>152,922</u>	<u>240,632</u>	<u>(397,950)</u>	<u>(32,778)</u>
0	25,000	0	0
(25,000)	(233,862)	0	0
<u>(25,000)</u>	<u>(208,862)</u>	<u>0</u>	<u>0</u>
127,922	31,770	(397,950)	(32,778)
<u>1,231,679</u>	<u>3,548,247</u>	<u>554,349</u>	<u>49,610</u>
<u>\$1,359,601</u>	<u>\$3,580,017</u>	<u>\$156,399</u>	<u>\$16,832</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, 2009

	Tax Certificate Administration	Geographic Information System	Convention and Visitors Bureau
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	195,804
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	677	0
<i>Total Revenues</i>	<u>0</u>	<u>677</u>	<u>195,804</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	441,862	246,612
Judicial	1,798	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,798</u>	<u>441,862</u>	<u>246,612</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,798)</u>	<u>(441,185)</u>	<u>(50,808)</u>
Other Financing Sources (Uses)			
Transfers In	0	250,000	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>250,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,798)	(191,185)	(50,808)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>18,497</u>	<u>475,848</u>	<u>202,546</u>
<i>Fund Balances End of Year</i>	<u>\$16,699</u>	<u>\$284,663</u>	<u>\$151,738</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	\$3,378,377
0	0	0	0	18,836,348
0	0	0	0	47,523
151,863	347,565	0	46,640	9,407,547
0	0	0	0	538,461
0	0	0	0	170
0	0	242,915	0	276,323
0	0	0	0	1,088
0	0	0	0	290,454
0	0	0	0	877,190
151,863	347,565	242,915	46,640	33,653,481
0	644,736	0	0	4,463,895
0	142,734	0	0	2,330,448
121,134	0	203,937	29,501	975,293
0	0	0	0	11,043,197
0	0	0	0	10,329,288
0	0	0	0	6,395,164
0	0	0	0	365,954
0	0	0	0	238,838
121,134	787,470	203,937	29,501	36,142,077
30,729	(439,905)	38,978	17,139	(2,488,596)
0	0	0	0	1,206,658
0	0	0	0	(964,940)
0	0	0	0	241,718
30,729	(439,905)	38,978	17,139	(2,246,878)
63,596	2,422,802	(14,641)	35,702	24,525,657
\$94,325	\$1,982,897	\$24,337	\$52,841	\$22,278,779

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,165,793	\$450,000	\$2,615,793
Accounts Receivable	568	0	568
Intergovernmental Receivable	190,091	0	190,091
<i>Total Assets</i>	<u>\$2,356,452</u>	<u>\$450,000</u>	<u>\$2,806,452</u>
Liabilities			
Accounts Payable	\$82,434	\$0	\$82,434
Deferred Revenue	87,499	0	87,499
Accrued Interest Payable	0	977	977
Notes Payable	0	454,001	454,001
<i>Total Liabilities</i>	<u>169,933</u>	<u>454,978</u>	<u>624,911</u>
Fund Balances			
Reserved for Encumbrances	308,916	400,000	708,916
Unreserved, Undesignated	1,877,603	(404,978)	1,472,625
<i>Total Fund Balances (Deficit)</i>	<u>2,186,519</u>	<u>(4,978)</u>	<u>2,181,541</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,356,452</u>	<u>\$450,000</u>	<u>\$2,806,452</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$3,370,982	\$0	\$3,370,982
Interest	59,931	0	59,931
Charges for Services	568	0	568
Other	31,520	0	31,520
<i>Total Revenues</i>	<u>3,463,001</u>	<u>0</u>	<u>3,463,001</u>
Expenditures			
Capital Outlay	4,733,247	0	4,733,247
Debt Service:			
Principal Retirement	37,086	0	37,086
Interest and Fiscal Charges	0	15,636	15,636
Bond Issuance Costs	0	3,814	3,814
<i>Total Expenditures</i>	<u>4,770,333</u>	<u>19,450</u>	<u>4,789,783</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,307,332)</u>	<u>(19,450)</u>	<u>(1,326,782)</u>
Other Financing Sources			
OPWC Loans Issued	485,061	0	485,061
Transfers In	453,928	19,510	473,438
<i>Total Other Financing Sources</i>	<u>938,989</u>	<u>19,510</u>	<u>958,499</u>
<i>Net Change in Fund Balances</i>	(368,343)	60	(368,283)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,554,862</u>	<u>(5,038)</u>	<u>2,549,824</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,186,519</u></u>	<u><u>(\$4,978)</u></u>	<u><u>\$2,181,541</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, 2009

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$78,581	\$2,394,931	\$2,817,682	\$75,954	\$5,367,148
Interfund Receivable	0	2,121,194	0	0	2,121,194
<i>Total Assets</i>	<u>78,581</u>	<u>4,516,125</u>	<u>2,817,682</u>	<u>75,954</u>	<u>7,488,342</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	21,975	0	0	84,992	106,967
Intergovernmental Payable	0	2,144,322	0	0	2,144,322
Claims Payable	0	860,836	1,216,381	0	2,077,217
<i>Total Current Liabilities</i>	<u>21,975</u>	<u>3,005,158</u>	<u>1,216,381</u>	<u>84,992</u>	<u>4,328,506</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Claims Payable	0	655,213	0	0	655,213
<i>Total Liabilities</i>	<u>21,975</u>	<u>3,660,371</u>	<u>1,216,381</u>	<u>84,992</u>	<u>4,983,719</u>
Net Assets					
Unrestricted (Deficit)	<u>\$56,606</u>	<u>\$855,754</u>	<u>\$1,601,301</u>	<u>(\$9,038)</u>	<u>\$2,504,623</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$249,251	\$2,321,876	\$16,248,875	\$499,025	\$19,319,027
Operating Expenses					
Contractual Services	410,910	1,175,197	1,323,347	599,774	3,509,228
Claims	0	294,091	14,759,329	0	15,053,420
Change in Worker's Compensation Estimate	0	401,786	0	0	401,786
Other	20,344	0	0	0	20,344
<i>Total Operating Expenses</i>	431,254	1,871,074	16,082,676	599,774	18,984,778
<i>Change in Net Assets</i>	(182,003)	450,802	166,199	(100,749)	334,249
<i>Net Assets Beginning of Year</i>	238,609	404,952	1,435,102	91,711	2,170,374
<i>Net Assets (Deficit) End of Year</i>	\$56,606	\$855,754	\$1,601,301	(\$9,038)	\$2,504,623

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	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	\$249,251	\$2,595,797	\$16,248,875	\$499,025	\$19,592,948
Cash Payments for Goods and Services	(394,056)	0	(1,323,347)	(518,615)	(2,236,018)
Cash Payments for Claims	0	0	(14,779,294)	0	(14,779,294)
Cash Payments for Workers' Compensation Premiums	0	(1,439,960)	0	0	(1,439,960)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(990,628)	0	0	(990,628)
Other Cash Payments	(20,344)	0	0	0	(20,344)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(165,149)	165,209	146,234	(19,590)	126,704
<i>Cash and Cash Equivalents Beginning of Year</i>	243,730	2,229,722	2,671,448	95,544	5,240,444
<i>Cash and Cash Equivalents End of Year</i>	\$78,581	\$2,394,931	\$2,817,682	\$75,954	\$5,367,148
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$182,003)	\$450,802	\$166,199	(\$100,749)	\$334,249
Decrease in Interfund Receivable	0	273,921	0	0	273,921
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	16,854	0	0	81,159	98,013
Intergovernmental Payable	0	(352,094)	0	0	(352,094)
Claims Payable	0	(207,420)	(19,965)	0	(227,385)
<i>Total Adjustments</i>	16,854	(285,593)	(19,965)	81,159	(207,545)
<i>Net Cash Provided by (Used In) Operating Activities</i>	(\$165,149)	\$165,209	\$146,234	(\$19,590)	\$126,704

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

Soil and Water Conservation Fund

Appellate Court Fund

Hazardous Materials Fund

Municipal Court Fines Fund

Mineral Leases Fund

Motor Vehicle Tax Fund

Bid Bonds Fund

Architecture Review Fees Fund

Private Sewer and Water Rotary Fund

Law Library 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

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, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,229,228	\$5,508,931	\$5,139,358	\$1,598,801
Liabilities				
Undistributed Monies	\$1,229,228	\$5,508,931	\$5,139,358	\$1,598,801
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$173,478	\$140,130	\$270,917	\$42,691
Liabilities				
Undistributed Monies	\$173,478	\$140,130	\$270,917	\$42,691
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$296,250	\$491,538	\$398,592	\$389,196
Liabilities				
Deposits Held and Due to Others	\$296,250	\$491,538	\$398,592	\$389,196
Hazardous Materials				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,253	\$37,339	\$14,597	\$42,995
Liabilities				
Undistributed Monies	\$20,253	\$37,339	\$14,597	\$42,995
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,727,722	\$233,576,737	\$234,238,371	\$9,066,088
Property Tax Receivable	229,089,674	237,572,968	229,089,674	237,572,968
Special Assessment Receivable	2,048,155	2,471,981	2,048,155	2,471,981
Total Assets	\$240,865,551	\$473,621,686	\$465,376,200	\$249,111,037
Liabilities				
Intergovernmental Payable	\$231,137,829	\$240,044,949	\$231,137,829	\$240,044,949
Undistributed Monies	9,727,722	233,576,737	234,238,371	9,066,088
Total Liabilities	\$240,865,551	\$473,621,686	\$465,376,200	\$249,111,037

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$66,530	\$61,099	\$5,431
Liabilities				
Undistributed Monies	\$0	\$66,530	\$61,099	\$5,431
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$99,771	\$99,771	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$99,771	\$99,771	\$0
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,867,592	\$1,867,592	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,867,592	\$1,867,592	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,084	\$151,158	\$154,811	\$13,431
Liabilities				
Undistributed Monies	\$17,084	\$151,158	\$154,811	\$13,431
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,202	\$41,376	\$41,986	\$592
Liabilities				
Undistributed Monies	\$1,202	\$41,376	\$41,986	\$592
<i>Law Library</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$422,392	\$422,392	\$0
Liabilities				
Intergovernmental Payable	\$0	\$422,392	\$422,392	\$0

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,183	\$16,083	\$17,136	\$21,130
Liabilities				
Undistributed Monies	\$22,183	\$16,083	\$17,136	\$21,130
<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	\$177,174	\$122,479	\$61,035	\$238,618
Liabilities				
Deposits Held and Due to Others	\$177,174	\$122,479	\$61,035	\$238,618
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$577	\$17,735	\$17,509	\$803
Liabilities				
Deposits Held and Due to Others	\$577	\$17,735	\$17,509	\$803
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,240	\$4,240	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$4,240	\$4,240	\$0

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<i>Treasurer Advance Real Estate Payments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,299,108	\$0	\$2,298,103	\$1,005
Liabilities				
Intergovernmental Payable	\$2,299,108	\$0	\$2,298,103	\$1,005
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,335,211	\$6,111	\$2,329,100
Liabilities				
Intergovernmental	\$0	\$2,335,211	\$6,111	\$2,329,100
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$164,217	\$824,510	\$773,545	\$215,182
Liabilities				
Deposits Held and Due to Others	\$164,217	\$824,510	\$773,545	\$215,182
<i>Housing Prisoners Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$646,532	\$2,425,604	\$3,065,168	\$6,968
Liabilities				
Deposits Held and Due to Others	\$646,532	\$2,425,604	\$3,065,168	\$6,968
<i>Prosecutor Federal Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,683	\$4,729	\$0	\$7,412
Liabilities				
Undistributed Monies	\$2,683	\$4,729	\$0	\$7,412
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$270	\$80,790	\$74,667	\$6,393
Liabilities				
Deposits Held and Due to Others	\$270	\$80,790	\$74,667	\$6,393

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$267,351	\$5,390,474	\$4,836,328	\$821,497
Liabilities				
Payroll Withholdings	\$267,351	\$5,390,474	\$4,836,328	\$821,497
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,933,654	\$36,803,226	\$37,053,234	\$3,683,646
Liabilities				
Deposits Held and Due to Others	\$3,933,654	\$36,803,226	\$37,053,234	\$3,683,646
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$761,248	\$3,744,105	\$3,593,883	\$911,470
Liabilities				
Deposits Held and Due to Others	\$761,248	\$3,744,105	\$3,593,883	\$911,470
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,045,312	\$253,702,488	\$253,940,467	\$14,807,333
Cash and Cash Equivalents in Segregated Accounts	4,694,902	40,547,331	40,647,117	4,595,116
Receivables:				
Property Taxes	229,089,674	237,572,968	229,089,674	237,572,968
Special Assessment	2,048,155	2,471,981	2,048,155	2,471,981
Total Assets	\$250,878,043	\$534,294,768	\$525,725,413	\$259,447,398
Liabilities				
Intergovernmental Payable	\$233,436,937	\$244,670,144	\$235,732,027	\$242,375,054
Undistributed Monies	11,193,833	239,543,013	239,938,275	10,798,571
Payroll Withholdings	267,351	5,390,474	4,836,328	821,497
Deposits Held and Due to Others	5,979,922	44,691,137	45,218,783	5,452,276
Total Liabilities	\$250,878,043	\$534,294,768	\$525,725,413	\$259,447,398

**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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,183,976	\$7,183,976	\$7,232,622	\$48,646
Permissive Sales Tax	28,100,000	28,100,000	26,171,544	(1,928,456)
Intergovernmental	10,856,607	10,862,607	11,311,865	449,258
Conveyance Fees	1,650,000	1,650,000	1,282,347	(367,653)
Interest	4,021,000	4,021,000	1,995,230	(2,025,770)
Fees, Licenses and Permits	4,137,000	4,137,000	4,265,889	128,889
Fines and Forfeitures	1,271,000	1,271,000	1,739,399	468,399
Rentals and Royalties	628,000	628,000	1,169,558	541,558
Charges for Services	1,675,000	1,687,500	1,633,151	(54,349)
Other	300,000	306,735	1,272,396	965,661
<i>Total Revenues</i>	59,822,583	59,847,818	58,074,001	(1,773,817)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	946,453	1,002,805	1,002,805	0
Materials and Supplies	17,983	19,613	19,585	28
Contractual Services	146,513	108,084	102,413	5,671
Capital Outlay	8,682	18,691	18,691	0
Total Commissioners	1,119,631	1,149,193	1,143,494	5,699
Microfilm				
Personal Services	192,520	185,756	174,495	11,261
Materials and Supplies	5,293	4,062	2,777	1,285
Contractual Services	4,726	12,721	11,305	1,416
Total Microfilm	202,539	202,539	188,577	13,962
Planning Commission				
Personal Services	151,984	166,457	165,286	1,171
Materials and Supplies	6,830	1,651	1,650	1
Contractual Services	26,308	41,351	41,351	0
Capital Outlay	11,837	0	0	0
Total Planning Commission	\$196,959	\$209,459	\$208,287	\$1,172

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Facilities Management				
Personal Services	\$2,011,866	\$2,245,338	\$2,241,007	\$4,331
Materials and Supplies	7,577	7,677	6,566	1,111
Contractual Services	2,052,785	1,813,584	1,551,108	262,476
Capital Outlay	975	6,604	5,692	912
Total Facilities Management	4,073,203	4,073,203	3,804,373	268,830
Auditor				
Personal Services	736,270	838,021	807,251	30,770
Materials and Supplies	24,174	15,085	15,085	0
Contractual Services	312,181	219,519	168,939	50,580
Total Auditor	1,072,625	1,072,625	991,275	81,350
Treasurer				
Personal Services	368,591	368,591	381,689	(13,098)
Materials and Supplies	22,144	17,135	6,750	10,385
Contractual Services	127,594	132,603	130,281	2,322
Total Treasurer	518,329	518,329	518,720	(391)
Prosecutor				
Personal Services	2,875,970	2,967,927	2,948,089	19,838
Materials and Supplies	27,086	25,316	22,853	2,463
Contractual Services	123,429	141,526	132,039	9,487
Capital Outlay	25,027	5,016	5,016	0
Other	52,143	62,412	60,373	2,039
Total Prosecutor	3,103,655	3,202,197	3,168,370	33,827
Recorder				
Personal Services	371,864	395,300	395,300	0
Materials and Supplies	7,952	7,190	7,171	19
Contractual Services	5,111	5,595	2,794	2,801
Capital Outlay	375	375	279	96
Total Recorder	385,302	408,460	405,544	2,916
Board of Elections				
Personal Services	1,091,151	1,286,195	1,286,195	0
Materials and Supplies	42,084	39,484	38,888	596
Contractual Services	193,108	191,595	183,842	7,753
Capital Outlay	7,855	3,358	3,327	31
Total Board of Elections	\$1,334,198	\$1,520,632	\$1,512,252	\$8,380

(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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$597,122	\$691,564	\$686,693	\$4,871
Materials and Supplies	8,364	8,364	3,531	4,833
Contractual Services	148,058	160,875	160,875	0
Capital Outlay	194,901	87,642	76,213	11,429
Total Data Processing	948,445	948,445	927,312	21,133
Administrative Costs				
Personal Services	4,566,109	1,505,455	1,306,800	198,655
Contractual Services	3,251,808	1,006,778	793,692	213,086
Other	1,557	139,604	139,604	0
Total Administrative Costs	7,819,474	2,651,837	2,240,096	411,741
Unclaimed Monies				
Other	0	400,000	76,174	323,826
<i>Total Legislative and Executive</i>	20,774,360	16,356,919	15,184,474	1,172,445
General Government:				
Judicial				
Clerk of Courts				
Personal Services	1,414,419	1,387,350	1,375,651	11,699
Materials and Supplies	171,996	192,961	189,557	3,404
Contractual Services	24,560	30,844	25,292	5,552
Capital Outlay	180	0	0	0
Total Clerk of Courts	1,611,155	1,611,155	1,590,500	20,655
Common Pleas				
Personal Services	1,948,096	2,240,521	2,228,243	12,278
Materials and Supplies	71	71	66	5
Contractual Services	2,253,362	2,510,937	2,506,658	4,279
Total Common Pleas	4,201,529	4,751,529	4,734,967	16,562
Law Library				
Personal Services	60,000	67,318	66,283	1,035
Contractual Services	0	200	141	59
Other	0	275	0	275
Total Law Library	\$60,000	\$67,793	\$66,424	\$1,369

(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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$758,378	\$820,053	\$809,680	\$10,373
Materials and Supplies	8,230	7,509	7,509	0
Contractual Services	24,612	24,648	24,296	352
Capital Outlay	9,766	6,000	6,000	0
Total Domestic Relations	800,986	858,210	847,485	10,725
Juvenile Court				
Personal Services	4,839,138	5,672,093	5,624,205	47,888
Materials and Supplies	220,620	246,252	246,252	0
Contractual Services	524,177	467,350	432,495	34,855
Capital Outlay Other	35,926	13,726	8,804	4,922
Total Juvenile Court	5,619,861	6,399,421	6,311,756	87,665
Probate Court				
Personal Services	669,848	858,838	849,803	9,035
Materials and Supplies	7,417	11,817	10,715	1,102
Contractual Services	33,945	56,899	46,982	9,917
Capital Outlay	3,622	8,879	8,879	0
Total Probate Court	714,832	936,433	916,379	20,054
Municipal Courts				
Personal Services	328,426	337,608	336,973	635
Contractual Services	7,574	12,167	9,133	3,034
Total Municipal Courts	336,000	349,775	346,106	3,669
County Courts				
Personal Services	1,756,946	1,945,338	1,886,411	58,927
Materials and Supplies	78,705	112,917	95,114	17,803
Contractual Services	381,953	357,655	335,222	22,433
Capital Outlay	3,254	0	0	0
Other	184	180	180	0
Total County Courts	2,221,042	2,416,090	2,316,927	99,163
Total Judicial	15,565,405	17,390,406	17,130,544	259,862
Total General Government	\$36,339,765	\$33,747,325	\$32,315,018	\$1,432,307

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Jail Medical				
Personal Services	\$98,246	\$101,705	\$101,705	\$0
Contractual Services	1,710,433	1,706,751	1,706,147	604
Capital Outlay	0	2,541	2,541	0
Total Jail Medical	1,808,679	1,810,997	1,810,393	604
Sheriff				
Personal Services	15,945,321	16,712,629	16,912,806	(200,177)
Materials and Supplies	958,621	1,006,555	959,775	46,780
Contractual Services	1,135,693	1,365,219	1,348,628	16,591
Capital Outlay	66,738	72,338	27,194	45,144
Other	44,244	57,058	49,435	7,623
Total Sheriff	18,150,617	19,213,799	19,297,838	(84,039)
Emergency 911 Dispatch				
Personal Services	688,869	777,992	772,653	5,339
Materials and Supplies	1,999	3,499	2,109	1,390
Contractual Services	135,961	127,841	127,841	0
Capital Outlay	1,378	1,378	0	1,378
Total Emergency 911 Dispatch	828,207	910,710	902,603	8,107
Coroner				
Personal Services	331,772	445,810	445,141	669
Materials and Supplies	7,140	9,140	5,594	3,546
Contractual Services	353,000	248,462	183,833	64,629
Capital Outlay	48,676	37,176	37,029	147
Total Coroner	740,588	740,588	671,597	68,991
Building Regulations Department				
Personal Services	449,035	448,035	420,300	27,735
Materials and Supplies	29,164	28,661	16,778	11,883
Contractual Services	58,469	59,972	57,280	2,692
Capital Outlay	39,449	39,449	5,817	33,632
Other	23,125	23,125	5,130	17,995
Total Building Regulations Department	599,242	599,242	505,305	93,937
<i>Total Public Safety</i>	\$22,127,333	\$23,275,336	\$23,187,736	\$87,600

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Soldiers Relief				
Personal Services	\$421,166	\$411,866	\$299,821	\$112,045
Materials and Supplies	73,142	80,926	53,355	27,571
Contractual Services	988,840	992,856	549,456	443,400
Capital Outlay	74,435	71,935	62,167	9,768
Total Soldiers Relief	<u>1,557,583</u>	<u>1,557,583</u>	<u>964,799</u>	<u>592,784</u>
Veteran Services				
Personal Services	438,282	438,322	302,174	136,148
Materials and Supplies	23,249	23,149	14,623	8,526
Contractual Services	45,382	45,442	1,827	43,615
Capital Outlay	56,465	56,465	2,169	54,296
Total Veteran Services	<u>563,378</u>	<u>563,378</u>	<u>320,793</u>	<u>242,585</u>
Total Human Services	<u>2,120,961</u>	<u>2,120,961</u>	<u>1,285,592</u>	<u>835,369</u>
Debt Service				
Interest and Fiscal Charges	0	172,333	172,333	0
Total Expenditures	<u>60,588,059</u>	<u>59,315,955</u>	<u>56,960,679</u>	<u>2,355,276</u>
Excess of Revenues Over (Under) Expenditures	<u>(765,476)</u>	<u>531,863</u>	<u>1,113,322</u>	<u>581,459</u>
Other Financing Sources (Uses)				
Transfers In	0	233,862	283,862	50,000
Transfers Out	(4,434,185)	(6,413,385)	(5,488,068)	925,317
Total Other Financing Sources (Uses)	<u>(4,434,185)</u>	<u>(6,179,523)</u>	<u>(5,204,206)</u>	<u>975,317</u>
Net Change in Fund Balance	<u>(5,199,661)</u>	<u>(5,647,660)</u>	<u>(4,090,884)</u>	<u>1,556,776</u>
Fund Balance Beginning of Year	<u>5,917,733</u>	<u>5,917,733</u>	<u>5,917,733</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1,557,602</u>	<u>1,557,602</u>	<u>1,557,602</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,275,674</u>	<u>\$1,827,675</u>	<u>\$3,384,451</u>	<u>\$1,556,776</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$37,300,000	\$35,243,225	\$30,665,577	(\$4,577,648)
Charges for Services	1,310,000	1,310,000	991,747	(318,253)
Other	525,000	525,000	562,132	37,132
<i>Total Revenues</i>	<u>39,135,000</u>	<u>37,078,225</u>	<u>32,219,456</u>	<u>(4,858,769)</u>
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	14,765,497	14,735,497	14,316,977	418,520
Materials and Supplies	394,689	394,689	256,913	137,776
Contractual Services	24,318,768	23,300,588	21,608,087	1,692,501
Capital Outlay	123,750	127,592	127,592	0
Other	948,461	962,799	957,163	5,636
<i>Total Administration</i>	<u>40,551,165</u>	<u>39,521,165</u>	<u>37,266,732</u>	<u>2,254,433</u>
Prosecutor				
Personal Services	196,700	196,700	164,248	32,452
Contractual Services	8,900	8,900	281	8,619
<i>Total Prosecutor</i>	<u>205,600</u>	<u>205,600</u>	<u>164,529</u>	<u>41,071</u>
<i>Total Human Services</i>	<u>40,756,765</u>	<u>39,726,765</u>	<u>37,431,261</u>	<u>2,295,504</u>
Debt Service:				
Principal Retirement	25,000	25,000	25,000	0
Interest and Fiscal Charges	3,000	3,000	3,000	0
<i>Total Debt Service</i>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>40,784,765</u>	<u>39,754,765</u>	<u>37,459,261</u>	<u>2,295,504</u>
<i>Excess of Revenues Under Expenditures</i>	(\$1,649,765)	(\$2,676,540)	(\$5,239,805)	(\$2,563,265)

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Transfers In	\$1,300,000	\$1,300,000	\$1,167,695	(\$132,305)
<i>Net Change in Fund Balance</i>	(349,765)	(1,376,540)	(4,072,110)	(2,695,570)
<i>Fund Deficit Beginning of Year</i>	(1,584,261)	(1,584,261)	(1,584,261)	0
Prior Year Encumbrances Appropriated	2,960,801	2,960,801	2,960,801	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,026,775</u>	<u>\$0</u>	<u>(\$2,695,570)</u>	<u>(\$2,695,570)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,814,266	\$4,814,266	\$4,787,414	(\$26,852)
Intergovernmental	9,058,142	9,558,142	9,506,760	(51,382)
Fees, Licenses and Permits	1,000	1,000	1,340	340
Contributions and Donations	500	500	950	450
Other	75,200	75,200	66,804	(8,396)
<i>Total Revenues</i>	<u>13,949,108</u>	<u>14,449,108</u>	<u>14,363,268</u>	<u>(85,840)</u>
Expenditures				
Current:				
Human Services:				
Security				
Personal Services	95,000	95,000	75,741	19,259
Prosecutor				
Personal Services	93,751	95,208	93,467	1,741
Administration				
Personal Services	299,285	278,723	226,054	52,669
Materials and Supplies	3,927	927	784	143
Contractual Services	124,288	76,403	64,941	11,462
Capital Outlay	24,768	24,768	24,566	202
Other	105,000	105,000	95,234	9,766
<i>Total Administration</i>	<u>557,268</u>	<u>485,821</u>	<u>411,579</u>	<u>74,242</u>
Abuse				
Personal Services	583,205	581,905	554,399	27,506
Materials and Supplies	1,600	1,600	100	1,500
Contractual Services	34,840	45,390	33,322	12,068
<i>Total Abuse</i>	<u>619,645</u>	<u>628,895</u>	<u>587,821</u>	<u>41,074</u>
Family Services				
Personal Services	4,596,305	4,612,364	4,320,388	291,976
Materials and Supplies	135,019	138,819	100,441	38,378
Contractual Services	7,386,863	7,997,554	6,891,958	1,105,596
Capital Outlay	22,361	4,173	748	3,425
Other	0	18,700	12,584	6,116
<i>Total Family Services</i>	<u>\$12,140,548</u>	<u>\$12,771,610</u>	<u>\$11,326,119</u>	<u>\$1,445,491</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fiscal				
Personal Services	\$266,461	\$266,461	\$237,664	\$28,797
Contractual Services	2,850	2,850	2,381	469
Total Fiscal	269,311	269,311	240,045	29,266
Legal				
Personal Services	182,985	88,116	84,379	3,737
Contractual Services	10,346	1,996	278	1,718
Total Legal	193,331	90,112	84,657	5,455
Clerical				
Personal Services	870,979	948,757	912,133	36,624
Materials and Supplies	61,100	64,865	59,574	5,291
Contractual Services	246,500	249,420	239,664	9,756
Capital Outlay	5,300	2,298	2,294	4
Total Clerical	1,183,879	1,265,340	1,213,665	51,675
Resource				
Personal Services	1,361,599	1,365,592	1,183,868	181,724
Materials and Supplies	10,372	13,172	9,581	3,591
Contractual Services	959,469	910,569	786,207	124,362
Other	0	5,000	155	4,845
Total Resource	2,331,440	2,294,333	1,979,811	314,522
Total Expenditures	17,484,173	17,995,630	16,012,905	1,982,725
<i>Excess of Revenues Under Expenditures</i>	(3,535,065)	(3,546,522)	(1,649,637)	1,896,885
Other Financing Uses				
Transfers Out	(36,050)	(36,050)	(36,050)	0
Net Change in Fund Balance	(3,571,115)	(3,582,572)	(1,685,687)	1,896,885
Fund Balance Beginning of Year	10,535,744	10,535,744	10,535,744	0
Prior Year Encumbrances Appropriated	368,527	368,527	368,527	0
Fund Balance End of Year	\$7,333,156	\$7,321,699	\$9,218,584	\$1,896,885

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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$14,178,000	\$13,810,880	\$13,499,907	(\$310,973)
Intergovernmental	9,442,791	9,234,493	10,897,899	1,663,406
Rentals and Royalties	3,900	3,900	4,146	246
Charges for Services	0	240,000	492,871	252,871
Contributions and Donations	5,000	5,000	2,559	(2,441)
Other	408,000	168,000	935,681	767,681
<i>Total Revenues</i>	<u>24,037,691</u>	<u>23,462,273</u>	<u>25,833,063</u>	<u>2,370,790</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,395,494	1,237,923	1,076,954	160,969
Materials and Supplies	17,286	26,155	18,273	7,882
Contractual Services	1,406,030	1,782,670	1,530,330	252,340
Capital Outlay	5,042	13,642	8,528	5,114
Other	275,000	275,000	258,961	16,039
Total Administration	<u>3,098,852</u>	<u>3,335,390</u>	<u>2,893,046</u>	<u>442,344</u>
Investigative Agent Service				
Personal Service	0	126,728	106,528	20,200
Materials and Supplies	0	1,050	624	426
Contractual Services	0	3,925	1,231	2,694
Total Investigative Agent Service	<u>0</u>	<u>131,703</u>	<u>108,383</u>	<u>23,320</u>
Leonard Kirtz				
Personal Service	2,522,762	2,437,473	2,395,681	41,792
Materials and Supplies	72,842	87,726	78,284	9,442
Contractual Services	496,073	494,439	395,170	99,269
Capital Outlay	12,260	12,260	10,659	1,601
Total Leonard Kirtz	<u>3,103,937</u>	<u>3,031,898</u>	<u>2,879,794</u>	<u>152,104</u>
Centre at Javit Court				
Personal Services	1,413,642	1,398,954	1,322,556	76,398
Materials and Supplies	25,116	25,071	23,043	2,028
Contractual Supplies	264,828	274,523	258,421	16,102
Capital Outlay	6,135	6,135	2,975	3,160
Total Centre at Javit Court	<u>\$1,709,721</u>	<u>\$1,704,683</u>	<u>\$1,606,995</u>	<u>\$97,688</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
MASCO				
Personal Services	\$4,323,977	\$4,362,703	\$4,200,286	\$162,417
Materials and Supplies	77,672	77,667	55,682	21,985
Contractual Supplies	896,758	899,768	735,067	164,701
Capital Outlay	9,270	8,965	6,094	2,871
Total MASCO	5,307,677	5,349,103	4,997,129	351,974
Community Services				
Personal Services	2,618,911	2,496,862	2,338,682	158,180
Materials and Supplies	24,646	24,646	22,722	1,924
Contractual Services	4,543,558	4,553,218	4,060,992	492,226
Capital Outlay	15,901	21,901	17,749	4,152
Total Community Services	7,203,016	7,096,627	6,440,145	656,482
Transportation				
Personal Services	3,635,846	3,743,241	3,610,379	132,862
Materials and Supplies	629,217	670,017	531,835	138,182
Contractual Services	423,526	421,726	340,342	81,384
Capital Outlay	930	930	0	930
Total Transportation	4,689,519	4,835,914	4,482,556	353,358
Total Health	25,112,722	25,485,318	23,408,048	2,077,270
Debt Service				
Interest and Fiscal Charges	136,301	145,989	145,987	2
Total Expenditures	25,249,023	25,631,307	23,554,035	2,077,272
Excess of Revenues Over (Under) Expenditures	(1,211,332)	(2,169,034)	2,279,028	4,448,062
Other Financing Sources (Uses)				
Transfers In	0	0	18,620	18,620
Transfers Out	0	(1,586,797)	(794,116)	792,681
Total Other Financing Sources (Uses)	0	(1,586,797)	(775,496)	811,301
Net Change in Fund Balance	(1,211,332)	(3,755,831)	1,503,532	5,259,363
Fund Balance Beginning of Year	5,676,970	5,676,970	5,676,970	0
Prior Year Encumbrances Appropriated	982,150	982,150	982,150	0
Fund Balance End of Year	\$5,447,788	\$2,903,289	\$8,162,652	\$5,259,363

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,947,661	\$27,237,396	\$22,774,376	(\$4,463,020)
Charges for Services	35,000	60,997	61,195	198
Other	57,600	69,801	107,193	37,392
<i>Total Revenues</i>	<u>11,040,261</u>	<u>27,368,194</u>	<u>22,942,764</u>	<u>(4,425,430)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	374,745	714,710	645,623	69,087
Materials and Supplies	14,092	23,245	11,149	12,096
Contractual Services	2,209,160	5,856,745	5,456,449	400,296
Capital Outlay	83,194	1,692,287	1,194,982	497,305
Other	30,000	239,443	205,568	33,875
Total Commissioners	<u>2,711,191</u>	<u>8,526,430</u>	<u>7,513,771</u>	<u>1,012,659</u>
Prosecutor				
Personal Services	0	219,349	218,052	1,297
Materials and Supplies	0	2,983	2,579	404
Contractual Services	0	1,128	1,128	0
Capital Outlay	0	1,525	1,525	0
Total Prosecutor	<u>0</u>	<u>224,985</u>	<u>223,284</u>	<u>1,701</u>
<i>Total Legislative and Executive</i>	<u>2,711,191</u>	<u>8,751,415</u>	<u>7,737,055</u>	<u>1,014,360</u>
Judicial:				
Juvenile Justice Court				
Personal Services	382,000	1,627,138	1,212,733	414,405
Materials and Supplies	4,147	60,147	30,273	29,874
Contractual Supplies	316,031	915,606	623,210	292,396
Capital Outlay	636	5,636	5,000	636
Other	0	42,866	16,431	26,435
<i>Total Judicial</i>	<u>702,814</u>	<u>2,651,393</u>	<u>1,887,647</u>	<u>763,746</u>
<i>Total General Government</i>	<u>\$3,414,005</u>	<u>\$11,402,808</u>	<u>\$9,624,702</u>	<u>\$1,778,106</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, 2009

	Budgeted Amounts		Actual	Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff Grants				
Personal Services	\$0	\$132,450	\$78,862	\$53,588
Materials and Supplies	0	11,987	11,569	418
Contractual Services	0	3,276	3,188	88
Capital Outlay	0	181,511	63,638	117,873
Total Sheriff Grants	0	329,224	157,257	171,967
Judicial Department				
Capital Outlay	0	5,045	4,901	144
Other	0	2,362	1,300	1,062
Total Judicial Department	0	7,407	6,201	1,206
<i>Total Public Safety</i>	0	336,631	163,458	173,173
Health:				
648 Board Grants				
Contractual Services	1,862,215	11,921,477	11,182,637	738,840
Other	0	15,093	15,093	0
Total 648 Board Grants	1,862,215	11,936,570	11,197,730	738,840
Solid Waste Grants				
Materials and Supplies	7	2,500	1,034	1,466
Contractual Services	950	50,000	50,000	0
Capital Outlay	125,000	250,000	125,000	125,000
Other	0	43,517	43,516	1
Total Solid Waste Grants	\$125,957	\$346,017	\$219,550	\$126,467

(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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Developmental Disabilities Board Grants				
Personal Services	\$5,984	\$116,850	\$92,318	\$24,532
Materials and Supplies	0	15,561	94	15,467
Total Developmental Disabilities Board Grants	5,984	132,411	92,412	39,999
317 Board Grants				
Contractual Services	3,460,464	7,022,152	6,004,786	1,017,366
Other	0	11,914	10,309	1,605
Total 317 Board Grants	3,460,464	7,034,066	6,015,095	1,018,971
<i>Total Health</i>	5,454,620	19,449,064	17,524,787	1,924,277
<i>Total Expenditures</i>	8,868,625	31,188,503	27,312,947	3,875,556
<i>Excess of Revenues Over (Under) Expenditures</i>	2,171,636	(3,820,309)	(4,370,183)	(549,874)
Other Financing Sources (Uses)				
Transfers In	2,970,000	2,733,174	410,108	(2,323,066)
Transfers Out	0	(622,138)	(330,278)	291,860
<i>Total Other Financing Sources (Uses)</i>	2,970,000	2,111,036	79,830	(2,031,206)
<i>Net Change in Fund Balance</i>	5,141,636	(1,709,273)	(4,290,353)	(2,581,080)
<i>Fund Deficit Beginning of Year</i>	(1,468,987)	(1,468,987)	(1,468,987)	0
Prior Year Encumbrances Appropriated	3,603,065	3,603,065	3,603,065	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$7,275,714</u>	<u>\$424,805</u>	<u>(\$2,156,275)</u>	<u>(\$2,581,080)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Buildings and Equipment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$75,400	\$345,027	\$269,627
Other	0	8,273	8,273
<i>Total Revenues</i>	<u>75,400</u>	<u>353,300</u>	<u>277,900</u>
Expenditures			
Capital Outlay	8,277,442	7,705,620	571,822
Debt Service:			
Principal Retirement	1,422,238	1,417,839	4,399
Interest and Fiscal Charges	58,345	57,427	918
Total Debt Service	<u>1,480,583</u>	<u>1,475,266</u>	<u>5,317</u>
<i>Total Expenditures</i>	<u>9,758,025</u>	<u>9,180,886</u>	<u>577,139</u>
<i>Excess of Revenues Under Expenditures</i>	(9,682,625)	(8,827,586)	855,039
Other Financing Sources			
Transfers In	664,698	780,166	115,468
<i>Net Change in Fund Balance</i>	(9,017,927)	(8,047,420)	970,507
<i>Fund Balance Beginning of Year</i>	15,914,963	15,914,963	0
Prior Year Encumbrances Appropriated	<u>3,770,359</u>	<u>3,770,359</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,667,395</u>	<u>\$11,637,902</u>	<u>\$970,507</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,844,897	\$0	(\$1,844,897)
Charges for Services	675,000	382,427	(292,573)
Fees, Licenses and Permits	85,000	32,382	(52,618)
Interest	2,300	4,693	2,393
OPWC Loans Issued	232,707	243,655	10,948
General Obligation Notes Issued	120,000	120,000	0
Premium on Notes Issued	871	871	0
Other	200	3,190	2,990
<i>Total Revenues</i>	<u>2,960,975</u>	<u>787,218</u>	<u>(2,173,757)</u>
Expenses			
Personal Services	107,956	107,853	103
Materials and Supplies	47,935	47,447	488
Contractual Services	1,238,880	1,237,231	1,649
Capital Outlay	219,130	213,885	5,245
Other	10,650	4,583	6,067
Debt Service:			
Principal Retirement	240,599	240,599	0
Interest and Fiscal Charges	219,690	219,690	0
Issuance Costs	1,015	1,015	0
<i>Total Expenses</i>	<u>2,085,855</u>	<u>2,072,303</u>	<u>13,552</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	875,120	(1,285,085)	(2,160,205)
Transfers In	505,104	61,494	(443,610)
Transfers Out	(12,826)	0	12,826
<i>Net Change in Fund Equity</i>	1,367,398	(1,223,591)	(2,590,989)
<i>Fund Balance Beginning of Year</i>	1,410,103	1,410,103	0
Prior Year Encumbrances Appropriated	122,881	122,881	0
<i>Fund Equity End of Year</i>	<u>\$2,900,382</u>	<u>\$309,393</u>	<u>(\$2,590,989)</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$203,536	\$257,230	\$53,694
Charges for Services	22,474,916	20,721,547	(1,753,369)
Fees, Licenses and Permits	906,000	564,131	(341,869)
Special Assessments	50,226	47,061	(3,165)
Rentals	13,852	12,700	(1,152)
Interest	457,143	551,103	93,960
OPWC Loans Issued	275,337	898,510	623,173
General Obligation Notes Issued	1,709,753	4,453,000	2,743,247
Revenue Bonds Issued	2,502,000	2,502,000	0
Premium on Notes Issued	11,799	32,329	20,530
Other	31,500	444,312	412,812
<i>Total Revenues</i>	<u>28,636,062</u>	<u>30,483,923</u>	<u>1,847,861</u>
Expenses			
Personal Services	8,615,431	8,471,687	143,744
Materials and Supplies	1,616,735	1,361,038	255,697
Contractual Services	10,699,952	9,372,806	1,327,146
Capital Outlay	1,318,504	999,414	319,090
Other	891,473	866,363	25,110
Debt Service:			
Principal Retirement	8,077,247	7,196,981	880,266
Interest and Fiscal Charges	1,534,424	1,097,200	437,224
Issuance Costs	37,660	37,660	0
<i>Total Expenses</i>	<u>32,791,426</u>	<u>29,403,149</u>	<u>3,388,277</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(4,155,364)	1,080,774	5,236,138
Transfers In	119,777	283,944	164,167
Transfers Out	(693,841)	(250,000)	443,841
<i>Net Change in Fund Equity</i>	(4,729,428)	1,114,718	5,844,146
<i>Fund Equity Beginning of Year</i>	18,700,882	18,700,882	0
Prior Year Encumbrances Appropriated	1,691,787	1,691,787	0
<i>Fund Equity End of Year</i>	<u>\$15,663,241</u>	<u>\$21,507,387</u>	<u>\$5,844,146</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,650,000	\$10,453,417	(\$196,583)
Interest	0	46,592	46,592
Fees, Licenses and Permits	0	16,114	16,114
Fines and Forfeitures	79,000	110,554	31,554
Rentals and Royalties	0	170	170
Other	0	175,616	175,616
<i>Total Revenues</i>	<u>10,729,000</u>	<u>10,802,463</u>	<u>73,463</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	95,664	94,370	1,294
Contractual Services	148	140	8
Total Prosecutor	<u>95,812</u>	<u>94,510</u>	<u>1,302</u>
Administration			
Personal Services	1,682,238	1,609,862	72,376
Materials and Supplies	6,639	6,066	573
Contractual Services	191,971	175,455	16,516
Capital Outlay	25,000	23,307	1,693
Other	500	500	0
Total Administration	<u>1,906,348</u>	<u>1,815,190</u>	<u>91,158</u>
Roads			
Personal Services	6,029,628	5,861,961	167,667
Materials and Supplies	178,581	178,581	0
Contractual Services	178,533	164,995	13,538
Capital Outlay	1,048,035	1,010,391	37,644
Other	1	1	0
Total Roads	<u>7,434,778</u>	<u>7,215,929</u>	<u>218,849</u>
General Contracts			
Materials and Supplies	759,067	704,261	54,806
Contractual Services	335,695	325,051	10,644
Capital Outlay	908,972	902,013	6,959
Total General Contracts	<u>\$2,003,734</u>	<u>\$1,931,325</u>	<u>\$72,409</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Personal Services	\$288,456	\$281,501	\$6,955
Contractual Services	600	562	38
	<u>289,056</u>	<u>282,063</u>	<u>6,993</u>
Total GIS Tax Map			
	<u>289,056</u>	<u>282,063</u>	<u>6,993</u>
<i>Total Public Works</i>	<u>11,729,728</u>	<u>11,339,017</u>	<u>390,711</u>
Debt Service			
Principal Retirement	419,652	365,954	53,698
Interest and Fiscal Charges	238,838	238,838	0
	<u>658,490</u>	<u>604,792</u>	<u>53,698</u>
Total Debt Service			
	<u>658,490</u>	<u>604,792</u>	<u>53,698</u>
<i>Total Expenditures</i>	<u>12,388,218</u>	<u>11,943,809</u>	<u>444,409</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,659,218)</u>	<u>(1,141,346)</u>	<u>517,872</u>
Other Financing Sources (Uses)			
Advances In	0	152,118	152,118
Advances Out	(152,118)	(152,118)	0
Transfers Out	(456,078)	(456,078)	0
	<u>(608,196)</u>	<u>(456,078)</u>	<u>152,118</u>
<i>Total Other Financing Sources (Uses)</i>			
	<u>(608,196)</u>	<u>(456,078)</u>	<u>152,118</u>
<i>Net Change in Fund Balance</i>	<u>(2,267,414)</u>	<u>(1,597,424)</u>	<u>669,990</u>
<i>Fund Balance at Beginning of Year</i>	1,286,936	1,286,936	0
Prior Year Encumbrances Appropriated	<u>1,135,291</u>	<u>1,135,291</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$154,813</u>	<u>\$824,803</u>	<u>\$669,990</u>

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, 2009

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

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loans Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$2,368	\$2,368
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	2,368	2,368
<i>Fund Balance Beginning of Year</i>	9,225	9,225	0
<i>Fund Balance End of Year</i>	<u>\$9,225</u>	<u>\$11,593</u>	<u>\$2,368</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,920,000	\$4,713,427	(\$206,573)
Fees, Licenses and Permits	710,000	669,123	(40,877)
Other	595,500	526,274	(69,226)
<i>Total Revenues</i>	<u>6,225,500</u>	<u>5,908,824</u>	<u>(316,676)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,915,106	4,686,316	228,790
Materials and Supplies	64,180	18,423	45,757
Contractual Services	1,209,631	1,083,520	126,111
Capital Outlay	25,000	0	25,000
Other	1,303,712	1,240,191	63,521
<i>Total Expenditures</i>	<u>7,517,629</u>	<u>7,028,450</u>	<u>489,179</u>
<i>Excess of Revenues Under Expenditures</i>	(1,292,129)	(1,119,626)	172,503
Other Financing Sources			
Transfers In	1,225,000	620,000	(605,000)
<i>Net Change in Fund Balance</i>	(67,129)	(499,626)	(432,497)
<i>Fund Deficit Beginning of Year</i>	(529,051)	(529,051)	0
Prior Year Encumbrances Appropriated	596,180	596,180	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$432,497)</u>	<u>(\$432,497)</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,003,055	\$2,221,596	\$218,541
Charges for Services	0	7	7
<i>Total Revenues</i>	<u>2,003,055</u>	<u>2,221,603</u>	<u>218,548</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	85,031	82,786	2,245
Contractual Services	141	140	1
Total Prosecutor	<u>85,172</u>	<u>82,926</u>	<u>2,246</u>
Administration			
Personal Services	1,187,882	1,187,882	0
Materials and Supplies	59,725	34,761	24,964
Contractual Services	2,064,094	2,064,094	0
Capital Outlay	28,501	12,196	16,305
Other	5,508	0	5,508
Total Administration	<u>3,345,710</u>	<u>3,298,933</u>	<u>46,777</u>
<i>Total Expenditures</i>	<u>3,430,882</u>	<u>3,381,859</u>	<u>49,023</u>
<i>Net Change in Fund Balance</i>	(1,427,827)	(1,160,256)	267,571
<i>Fund Balance Beginning of Year</i>	1,383,460	1,383,460	0
Prior Year Encumbrances Appropriated	<u>44,421</u>	<u>44,421</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54</u></u>	<u><u>\$267,625</u></u>	<u><u>\$267,571</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$510,000	\$490,079	(\$19,921)
Fines and Forfeitures	36,550	40,902	4,352
Charges for Services	25,000	30,901	5,901
Contributions and Donations	0	713	713
<i>Total Revenues</i>	<u>571,550</u>	<u>562,595</u>	<u>(8,955)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	464,568	370,780	93,788
Materials and Supplies	42,213	27,884	14,329
Contractual Supplies	53,101	29,129	23,972
Capital Outlay	10,242	10,241	1
Other	9,228	3,114	6,114
<i>Total Expenditures</i>	<u>579,352</u>	<u>441,148</u>	<u>138,204</u>
<i>Net Change in Fund Balance</i>	(7,802)	121,447	129,249
<i>Fund Balance Beginning of Year</i>	492,167	492,167	0
Prior Year Encumbrances Appropriated	<u>7,798</u>	<u>7,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$492,163</u></u>	<u><u>\$621,412</u></u>	<u><u>\$129,249</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$528,000	\$469,613	(\$58,387)
Other	11,628	10,237	(1,391)
<i>Total Revenues</i>	<u>539,628</u>	<u>479,850</u>	<u>(59,778)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	242,107	242,107	0
Materials and Supplies	19,258	19,258	0
Contractual Supplies	86,956	86,956	0
Total Treasurer	<u>348,321</u>	<u>348,321</u>	<u>0</u>
Prosecutor			
Personal Services	216,261	213,501	2,760
Materials and Supplies	550	0	550
Contractual Services	20,252	20,252	0
Capital Outlay	10,608	10,607	1
Total Prosecutor	<u>247,671</u>	<u>244,360</u>	<u>3,311</u>
<i>Total Expenditures</i>	<u>595,992</u>	<u>592,681</u>	<u>3,311</u>
<i>Net Change in Fund Balance</i>	(56,364)	(112,831)	(56,467)
<i>Fund Balance Beginning of Year</i>	869,669	869,669	0
Prior Year Encumbrances Appropriated	<u>5,311</u>	<u>5,311</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$818,616</u></u>	<u><u>\$762,149</u></u>	<u><u>(\$56,467)</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,600,000	\$2,702,130	\$102,130
Other	11,900	53,751	41,851
<i>Total Revenues</i>	<u>2,611,900</u>	<u>2,755,881</u>	<u>143,981</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	255,907	236,750	19,157
Materials and Supplies	10,006	705	9,301
Contractual Supplies	39,022	8,858	30,164
Capital Outlay	308	294	14
Other	10,000	0	10,000
Total Administration	<u>315,243</u>	<u>246,607</u>	<u>68,636</u>
Plant Implementation			
Personal Services	428,898	398,621	30,277
Materials and Supplies	74,711	59,853	14,858
Contractual Services	2,018,707	1,935,837	82,870
Capital Outlay	127,274	25,190	102,084
Other	40,000	0	40,000
Total Plant Implementation	<u>2,689,590</u>	<u>2,419,501</u>	<u>270,089</u>
Various Agencies			
Contractual Services	<u>1,051,061</u>	<u>823,211</u>	<u>227,850</u>
<i>Total Expenditures</i>	<u>4,055,894</u>	<u>3,489,319</u>	<u>566,575</u>
<i>Net Change in Fund Balance</i>	(1,443,994)	(733,438)	710,556
<i>Fund Balance Beginning of Year</i>	1,700,424	1,700,424	0
Prior Year Encumbrances Appropriated	<u>434,495</u>	<u>434,495</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$690,925</u></u>	<u><u>\$1,401,481</u></u>	<u><u>\$710,556</u></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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,472,225	\$3,378,377	(\$93,848)
Intergovernmental	2,853,899	2,499,230	(354,669)
Other	10,000	145,901	135,901
<i>Total Revenues</i>	<u>6,336,124</u>	<u>6,023,508</u>	<u>(312,616)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	703,717	692,775	10,942
Materials and Supplies	37,605	17,867	19,738
Contractual Services	8,500,291	6,443,680	2,056,611
Capital Outlay	24,918	9,295	15,623
Other	72,399	72,399	0
<i>Total Expenditures</i>	<u>9,338,930</u>	<u>7,236,016</u>	<u>2,102,914</u>
<i>Excess of Revenues Under Expenditures</i>	(3,002,806)	(1,212,508)	1,790,298
Other Financing Uses			
Transfers Out	(40,000)	(250,000)	(210,000)
<i>Net Change in Fund Balance</i>	(3,042,806)	(1,462,508)	1,580,298
<i>Fund Balance Beginning of Year</i>	4,660,273	4,660,273	0
Prior Year Encumbrances Appropriated	559,777	559,777	0
<i>Fund Balance End of Year</i>	<u>\$2,177,244</u>	<u>\$3,757,542</u>	<u>\$1,580,298</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$13,750	\$13,750
Other	0	8,927	8,927
<i>Total Revenues</i>	<u>0</u>	<u>22,677</u>	<u>22,677</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	375,401	373,885	1,516
Materials and Supplies	10,136	3,686	6,450
Contractual Services	128,239	64,072	64,167
Capital Outlay	14,400	13,993	407
<i>Total Expenditures</i>	<u>528,176</u>	<u>455,636</u>	<u>72,540</u>
<i>Excess of Revenues Under Expenditures</i>	(528,176)	(432,959)	95,217
Other Financing Sources			
Transfers In	375,374	311,658	(63,716)
<i>Net Change in Fund Balance</i>	(152,802)	(121,301)	31,501
<i>Fund Balance Beginning of Year</i>	148,833	148,833	0
Prior Year Encumbrances Appropriated	3,969	3,969	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$31,501</u>	<u>\$31,501</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$1,683	\$1,682	(\$1)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Capital Outlay	24,842	15,630	9,212
<i>Net Change in Fund Balance</i>	(23,159)	(13,948)	9,211
<i>Fund Balance Beginning of Year</i>	67,380	67,380	0
Prior Year Encumbrances Appropriated	14,842	14,842	0
<i>Fund Balance End of Year</i>	<u>\$59,063</u>	<u>\$68,274</u>	<u>\$9,211</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$60,000	\$87,068	\$27,068
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	84,873	55,972	28,901
<i>Net Change in Fund Balance</i>	(24,873)	31,096	55,969
<i>Fund Balance Beginning of Year</i>	360,655	360,655	0
Prior Year Encumbrances Appropriated	24,873	24,873	0
<i>Fund Balance End of Year</i>	\$360,655	\$416,624	\$55,969

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$45,000	\$45,603	\$603
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	13,094	12,898	196
Contractual Services	24,012	22,674	1,338
Capital Outlay	10,651	720	9,931
<i>Total Expenditures</i>	47,757	36,292	11,465
<i>Net Change in Fund Balance</i>	(2,757)	9,311	12,068
<i>Fund Balance Beginning of Year</i>	103,453	103,453	0
Prior Year Encumbrances Appropriated	193	193	0
<i>Fund Balance End of Year</i>	\$100,889	\$112,957	\$12,068

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$576,000	\$622,766	\$46,766
Special Assessments	300,000	290,454	(9,546)
<i>Total Revenues</i>	<u>876,000</u>	<u>913,220</u>	<u>37,220</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	184,801	134,660	50,141
Materials and Supplies	16,919	16,013	906
Contractual Services	622,298	398,788	223,510
Capital Outlay	330,908	71,061	259,847
Other	2,000	961	1,039
<i>Total Expenditures</i>	<u>1,156,926</u>	<u>621,483</u>	<u>535,443</u>
<i>Net Change in Fund Balance</i>	(280,926)	291,737	572,663
<i>Fund Balance Beginning of Year</i>	527,930	527,930	0
Prior Year Encumbrances Appropriated	<u>200,671</u>	<u>200,671</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$447,675</u></u>	<u><u>\$1,020,338</u></u>	<u><u>\$572,663</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,000,000	\$1,095,061	\$95,061
Other	0	240	240
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,095,301</u>	<u>95,301</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	987,967	979,473	8,494
Materials and Supplies	36,246	18,851	17,395
Contractual Services	42,233	29,416	12,817
Capital Outlay	10,269	1,670	8,599
Other	2,000	807	1,193
Total Title Administration	<u>1,078,715</u>	<u>1,030,217</u>	<u>48,498</u>
Security Deposits			
Personal Services	78,006	68,012	9,994
Contractual Services	141	141	0
Total Security Deposits	<u>78,147</u>	<u>68,153</u>	<u>9,994</u>
<i>Total Expenditures</i>	<u>1,156,862</u>	<u>1,098,370</u>	<u>58,492</u>
<i>Net Change in Fund Balance</i>	(156,862)	(3,069)	153,793
<i>Fund Balance Beginning of Year</i>	290,352	290,352	0
Prior Year Encumbrances Appropriated	<u>16,233</u>	<u>16,233</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$149,723</u>	<u>\$303,516</u>	<u>\$153,793</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$123,000	\$121,525	(\$1,475)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Contractual Services	185,832	144,818	41,014
Capital Outlay	19,013	18,508	505
<i>Total Expenditures</i>	204,845	163,326	41,519
<i>Net Change in Fund Balance</i>	(81,845)	(41,801)	40,044
<i>Fund Balance Beginning of Year</i>	548,327	548,327	0
Prior Year Encumbrances Appropriated	67,309	67,309	0
<i>Fund Balance End of Year</i>	\$533,791	\$573,835	\$40,044

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$67,033	\$67,033
Fines and Forfeitures	135,000	223,270	88,270
<i>Total Revenues</i>	135,000	290,303	155,303
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Materials and Supplies	84,633	82,219	2,414
Contractual Services	52,304	36,341	15,963
Capital Outlay	21,393	20,364	1,029
<i>Total Expenditures</i>	158,330	138,924	19,406
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,330)	151,379	174,709
Other Financing Uses			
Transfers Out	(25,000)	(25,000)	0
<i>Net Change in Fund Balance</i>	(48,330)	126,379	174,709
<i>Fund Balance Beginning of Year</i>	1,208,561	1,208,561	0
Prior Year Encumbrances Appropriated	2,444	2,444	0
<i>Fund Balance End of Year</i>	\$1,162,675	\$1,337,384	\$174,709

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$980,250	\$1,043,495	\$63,245
Fines and Forfeitures	32,151	34,901	2,750
<i>Total Revenues</i>	<u>1,012,401</u>	<u>1,078,396</u>	<u>65,995</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	395,255	319,254	76,001
Materials and Supplies	117,531	81,319	36,212
Contractual Services	715,045	514,064	200,981
Capital Outlay	76,046	75,794	252
<i>Total Expenditures</i>	<u>1,303,877</u>	<u>990,431</u>	<u>313,446</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(291,476)</u>	<u>87,965</u>	<u>379,441</u>
Other Financing Sources (Uses)			
Transfers In	0	25,000	25,000
Transfers Out	(233,862)	(233,862)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(233,862)</u>	<u>(208,862)</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	(525,338)	(120,897)	404,441
<i>Fund Balance Beginning of Year</i>	3,499,825	3,499,825	0
Prior Year Encumbrances Appropriated	74,213	74,213	0
<i>Fund Balance End of Year</i>	<u><u>\$3,048,700</u></u>	<u><u>\$3,453,141</u></u>	<u><u>\$404,441</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Project Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Works:			
Commissioners			
Contractual Services	2,500	500	2,000
Other	410,000	410,000	0
<i>Total Expenditures</i>	412,500	410,500	2,000
<i>Net Change in Fund Balance</i>	(412,500)	(410,500)	2,000
<i>Fund Balance Beginning of Year</i>	466,899	466,899	0
Prior Year Encumbrances Appropriated	100,000	100,000	0
<i>Fund Balance End of Year</i>	<u>\$154,399</u>	<u>\$156,399</u>	<u>\$2,000</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Programs Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,029	\$2,500	(\$10,529)
Expenditures			
Current:			
Public Works:			
Commissioners			
Personal Services	56,370	30,323	26,047
Materials and Supplies	315	251	64
Contractual Services	10,282	9,664	618
Other	1,462	1,454	8
<i>Total Expenditures</i>	68,429	41,692	26,737
<i>Net Change in Fund Balance</i>	(55,400)	(39,192)	16,208
<i>Fund Balance Beginning of Year</i>	48,971	48,971	0
Prior Year Encumbrances Appropriated	6,429	6,429	0
<i>Fund Balance End of Year</i>	\$0	\$16,208	\$16,208

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Judicial			
Commissioners			
Other	2,500	1,798	702
<i>Net Change in Fund Balance</i>	(2,500)	(1,798)	702
<i>Fund Balance Beginning of Year</i>	18,497	18,497	0
<i>Fund Balance End of Year</i>	\$15,997	\$16,699	\$702

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$700	\$677	(\$23)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	211,745	153,068	58,677
Materials and Supplies	3,362	1,084	2,278
Contractual Services	464,425	330,939	133,486
Capital Outlay	2,000	0	2,000
Other	39,000	0	39,000
<i>Total Expenditures</i>	720,532	485,091	235,441
<i>Excess of Revenues Under Expenditures</i>	(719,832)	(484,414)	235,418
Other Financing Sources			
Transfers In	250,000	250,000	0
<i>Net Change in Fund Balance</i>	(469,832)	(234,414)	235,418
<i>Fund Balance Beginning of Year</i>	157,192	157,192	0
Prior Year Encumbrances Appropriated	319,757	319,757	0
<i>Fund Balance End of Year</i>	\$7,117	\$242,535	\$235,418

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$175,000	\$195,804	\$20,804
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	146,230	137,779	8,451
Materials and Supplies	4,522	2,194	2,328
Contractual Services	127,428	89,835	37,593
Capital Outlay	2,000	169	1,831
Other	26,372	19,554	6,818
<i>Total Expenditures</i>	306,552	249,531	57,021
<i>Net Change in Fund Balance</i>	(131,552)	(53,727)	77,825
<i>Fund Balance Beginning of Year</i>	190,953	190,953	0
Prior Year Encumbrances Appropriated	12,971	12,971	0
<i>Fund Balance End of Year</i>	\$72,372	\$150,197	\$77,825

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$65,000	\$149,143	\$84,143
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	442	0	442
Contractual Services	125,482	125,482	0
Capital Outlay	500	0	500
<i>Total Expenditures</i>	126,424	125,482	942
<i>Net Change in Fund Balance</i>	(61,424)	23,661	85,085
<i>Fund Balance Beginning of Year</i>	36,899	36,899	0
Prior Year Encumbrances Appropriated	36,424	36,424	0
<i>Fund Balance End of Year</i>	\$11,899	\$96,984	\$85,085

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$347,505	\$347,565	\$60
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	384,909	359,305	25,604
Materials and Supplies	6,476	597	5,879
Contractual Services	314,597	291,119	23,478
Capital Outlay	7,846	0	7,846
Other	9,639	3,422	6,217
Total Legislative and Executive	723,467	654,443	69,024
Judicial			
County Courts			
Personal Services	152,739	138,356	14,383
Materials and Supplies	6,024	6,024	0
Total Judicial	158,763	144,380	14,383
<i>Total Expenditures</i>	882,230	798,823	83,407
<i>Net Change in Fund Balance</i>	(534,725)	(451,258)	83,467
<i>Fund Balance Beginning of Year</i>	2,440,830	2,440,830	0
Prior Year Encumbrances Appropriated	4,541	4,541	0
<i>Fund Balance End of Year</i>	\$1,910,646	\$1,994,113	\$83,467

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$234,000	\$242,915	\$8,915
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	229,323	209,562	19,761
Contractual Services	520	422	98
<i>Total Expenditures</i>	229,843	209,984	19,859
<i>Net Change in Fund Balance</i>	4,157	32,931	28,774
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$4,157	\$32,931	\$28,774

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$55,000	\$46,640	(\$8,360)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	31,000	29,209	1,791
Contractual Services	12,871	4,409	8,462
<i>Total Expenditures</i>	43,871	33,618	10,253
<i>Net Change in Fund Balance</i>	11,129	13,022	1,893
<i>Fund Balance Beginning of Year</i>	36,523	36,523	0
Prior Year Encumbrances Appropriated	871	871	0
<i>Fund Balance End of Year</i>	\$48,523	\$50,416	\$1,893

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$50,806	\$50,806
Special Assessments	65,965	64,576	(1,389)
<i>Total Revenues</i>	<u>65,965</u>	<u>115,382</u>	<u>49,417</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	200	122	78
Debt Service:			
Principal Retirement	12,867,427	12,867,427	0
Interest and Fiscal Charges	1,723,361	1,516,434	206,927
Issuance Costs	175,518	175,518	0
<i>Total Expenditures</i>	<u>14,766,506</u>	<u>14,559,501</u>	<u>207,005</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(14,700,541)</u>	<u>(14,444,119)</u>	<u>256,422</u>
Other Financing Sources			
General Obligation Bonds Issued	3,015,000	3,015,000	0
General Obligation Notes Issued	8,096,806	8,046,000	(50,806)
Premium on Notes Issued	71,993	71,993	0
Transfers In	3,199,019	3,196,977	(2,042)
<i>Total Other Financing Sources</i>	<u>14,382,818</u>	<u>14,329,970</u>	<u>(52,848)</u>
<i>Net Change in Fund Balance</i>	(317,723)	(114,149)	203,574
<i>Fund Balance Beginning of Year</i>	<u>942,434</u>	<u>942,434</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$624,711</u></u>	<u><u>\$828,285</u></u>	<u><u>\$203,574</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,925,981	\$3,212,933	\$286,952
Interest	0	59,931	59,931
Other	0	31,520	31,520
<i>Total Revenues</i>	<u>2,925,981</u>	<u>3,304,384</u>	<u>378,403</u>
Expenditures			
Capital Outlay	6,380,700	5,000,314	1,380,386
Debt Service:			
Principal Retirement	37,086	37,086	0
<i>Total Expenditures</i>	<u>6,417,786</u>	<u>5,037,400</u>	<u>1,380,386</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,491,805)</u>	<u>(1,733,016)</u>	<u>1,758,789</u>
Other Financing Sources (Uses)			
OPWC Loans Issued	485,062	485,061	(1)
Advances In	152,118	152,118	0
Advances Out	(152,118)	(152,118)	0
Transfers In	437,706	453,928	16,222
<i>Total Other Financing Sources (Uses)</i>	<u>922,768</u>	<u>938,989</u>	<u>16,221</u>
<i>Net Change in Fund Balance</i>	(2,569,037)	(794,027)	1,775,010
<i>Fund Balance Beginning of Year</i>	1,657,652	1,657,652	0
Prior Year Encumbrances Appropriated	911,385	911,385	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,775,010</u>	<u>\$1,775,010</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	450,000	400,000	50,000
<i>Net Change in Fund Balance</i>	(450,000)	(400,000)	50,000
<i>Fund Balance Beginning of Year</i>	450,000	450,000	0
<i>Fund Balance End of Year</i>	\$0	\$50,000	\$50,000

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$370,000	\$249,251	(\$120,749)
Expenses			
Contractual Services	593,010	540,941	52,069
Other	20,344	20,344	0
<i>Total Expenses</i>	613,354	561,285	52,069
<i>Net Change in Fund Equity</i>	(243,354)	(312,034)	(68,680)
<i>Fund Equity Beginning of Year</i>	230,354	230,354	0
Prior Year Encumbrances Appropriated	13,376	13,376	0
<i>Fund Equity End of Year</i>	\$376	(\$68,304)	(\$68,680)

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,595,798	\$2,595,797	(\$1)
Expenses			
Contractual Services	1,448,597	1,440,685	7,912
Claims	990,628	990,628	0
<i>Total Expenses</i>	2,439,225	2,431,313	7,912
<i>Net Change in Fund Equity</i>	156,573	164,484	7,911
<i>Fund Equity Beginning of Year</i>	2,226,497	2,226,497	0
Prior Year Encumbrances Appropriated	3,225	3,225	0
<i>Fund Equity End of Year</i>	\$2,386,295	\$2,394,206	\$7,911

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$16,553,000	\$16,248,875	(\$304,125)
Expenses			
Contractual Services	1,323,348	1,323,347	1
Claims	14,779,294	14,779,294	0
<i>Total Expenses</i>	16,102,642	16,102,641	1
<i>Net Change in Fund Equity</i>	450,358	146,234	(304,124)
<i>Fund Equity Beginning of Year</i>	2,671,448	2,671,448	0
<i>Fund Equity End of Year</i>	\$3,121,806	\$2,817,682	(\$304,124)

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500,000	\$499,025	(\$975)
Expenses			
Contractual Services	595,544	594,164	1,380
<i>Net Change in Fund Equity</i>	(95,544)	(95,139)	405
<i>Fund Equity Beginning of Year</i>	73,939	73,939	0
Prior Year Encumbrances Appropriated	21,605	21,605	0
<i>Fund Equity End of Year</i>	\$0	\$405	\$405

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Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenue, property taxes.	
<i>Debt Capacity</i>	<i>S36 – S43</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>S44 – S46</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>S47 – S52</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 Eight Years

(Accrual Basis of Accounting)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental Activities			
Invested in Capital Assets, Net of Related Debt	\$105,837,357	\$99,878,395	\$98,620,826
Restricted:			
Capital Projects	16,287,858	22,761,215	16,960,601
Debt Service	0	0	0
Public Safety	1,971,754	3,112,803	4,278,418
Public Works	5,035,422	5,823,098	6,808,474
Health Services	22,272,037	18,361,751	16,239,233
Human Services	6,264,431	8,249,125	7,337,541
General Government	24,302,480	16,175,561	14,322,906
Unrestricted	<u>7,400,652</u>	<u>11,275,591</u>	<u>12,129,079</u>
<i>Total Governmental Activities Net Assets</i>	<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	50,582,047	52,803,955	52,975,471
Restricted:			
Debt Service	7,162,067	5,720,826	0
Unrestricted	<u>21,534,050</u>	<u>18,836,245</u>	<u>21,912,343</u>
<i>Total Business-Type Activities Net Assets</i>	<u>79,278,164</u>	<u>77,361,026</u>	<u>74,887,814</u>
Primary Government			
Invested in Capital Assets, Net of Related Debt	156,419,404	152,682,350	151,596,297
Restricted	83,296,049	80,204,379	65,947,173
Unrestricted	<u>28,934,702</u>	<u>30,111,836</u>	<u>34,041,422</u>
<i>Total Primary Government Net Assets</i>	<u>\$268,650,155</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
<u>172,737,679</u>	<u>176,723,029</u>	<u>165,167,324</u>	<u>165,594,797</u>	<u>160,204,307</u>
49,040,707	43,318,624	38,551,090	34,053,269	33,228,796
0	0	0	0	0
<u>18,524,560</u>	<u>16,262,445</u>	<u>15,420,756</u>	<u>17,407,435</u>	<u>15,288,690</u>
<u>67,565,267</u>	<u>59,581,069</u>	<u>53,971,846</u>	<u>51,460,704</u>	<u>48,517,486</u>
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
<u>\$240,302,946</u>	<u>\$236,304,098</u>	<u>\$219,139,170</u>	<u>\$217,055,501</u>	<u>\$208,721,793</u>

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

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

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 Eight Years
(Accrual Basis of Accounting)

	2009	2008	2007
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	\$25,975,485	\$29,183,996	\$27,134,283
Judicial	20,816,554	19,254,381	17,804,933
Public Safety	24,421,449	29,504,632	27,231,250
Public Works	15,292,168	14,685,409	14,998,726
Health	48,815,843	50,853,600	52,222,975
Human Services	56,211,415	58,606,298	62,040,227
Interest and Fiscal Charges	2,154,822	1,950,950	1,649,024
<i>Total Governmental Activities Expenses</i>	<u>193,687,736</u>	<u>204,039,266</u>	<u>203,081,418</u>
Business-Type Activities:			
Mahoning County Water	1,577,139	1,070,675	824,905
Mahoning County Sewer	22,197,325	22,431,584	18,774,590
<i>Total Business-Type Activities Expenses</i>	<u>23,774,464</u>	<u>23,502,259</u>	<u>19,599,495</u>
<i>Total Primary Government Program Expenses</i>	<u>217,462,200</u>	<u>227,541,525</u>	<u>222,680,913</u>
Net (Expense)/Revenue			
Governmental Activities	(69,087,863)	(73,014,437)	(77,495,602)
Business-Type Activities	818,202	1,339,927	6,211,248
<i>Total Primary Government Net Expense</i>	<u>(\$68,269,661)</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)

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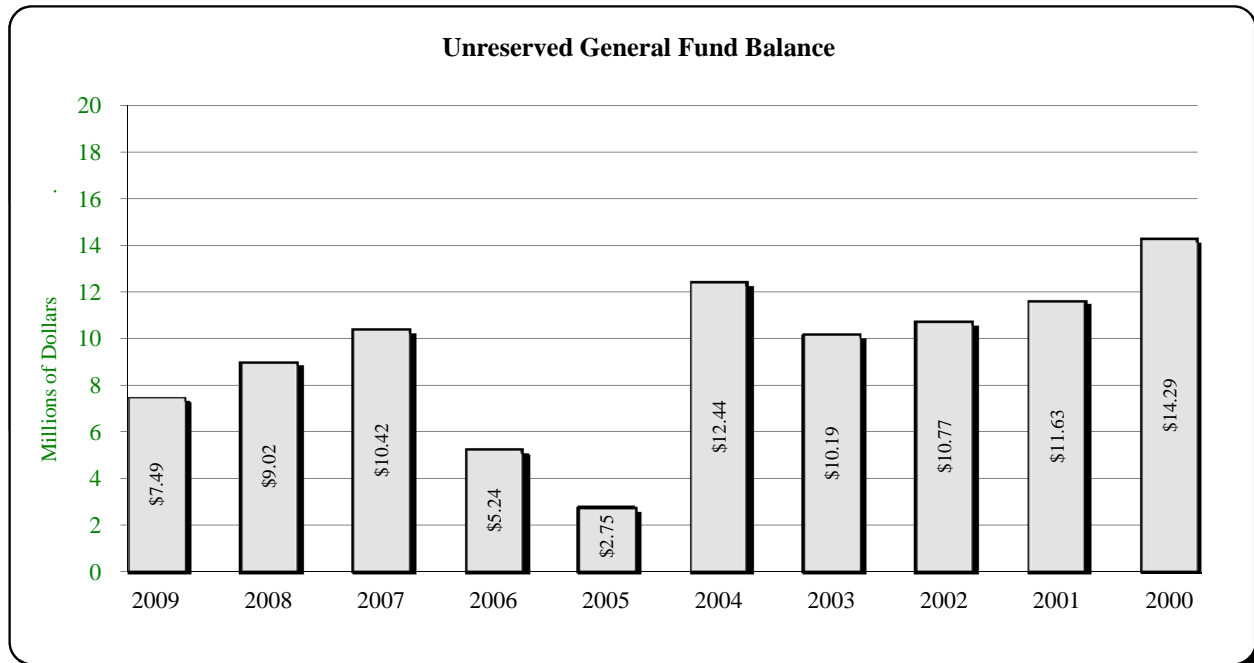
Mahoning County, Ohio
Changes in Net Assets (continued)
Last Eight Years
(Accrual Basis of Accounting)

	2009	2008	2007
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$7,481,675	\$7,657,974	\$8,025,257
General Obligation Bond Retirement	0	27,044	0
Children Services Board	4,894,162	5,106,646	5,528,249
Developmental Disabilities Board	13,818,219	14,271,078	15,188,350
Board of Mental Health	3,457,020	3,578,922	3,824,837
Sales Tax Levied for			
General Purposes	25,825,362	27,931,781	31,402,397
Grants and Entitlements not Restricted to Specific Programs	10,840,691	12,884,154	6,137,374
Conveyance Fees	1,282,347	1,743,473	2,376,834
Interest	2,190,058	5,081,780	5,508,601
Other	3,128,219	3,672,046	3,467,275
Transfers	(95,438)	0	(4,173)
<i>Total Governmental Activities</i>	<u>72,822,315</u>	<u>81,954,898</u>	<u>81,455,001</u>
Business-Type Activities:			
Interest	555,796	787,155	992,878
Gain on Sale of Capital Assets	0	14,744	0
Other	447,702	331,386	114,248
Transfers	95,438	0	4,173
<i>Total Business-Type Activities</i>	<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>73,921,251</u>	<u>83,088,183</u>	<u>82,566,300</u>
Change in Net Assets			
Governmental Activities	3,734,452	8,940,461	3,959,399
Business-Type Activities	1,917,138	2,473,212	7,322,547
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$5,651,590</u></u>	<u><u>\$11,413,673</u></u>	<u><u>\$11,281,946</u></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
(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 Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007	2006
General Fund				
Reserved	\$1,046,587	\$2,304,561	\$2,116,783	\$2,570,980
Unreserved	7,488,357	9,022,660	10,423,409	5,239,464
Total General Fund	8,534,944	11,327,221	12,540,192	7,810,444
All Other Governmental Funds				
Reserved	12,875,395	11,710,666	10,526,012	10,507,883
Unreserved, Undesignated, Reported in:				
Special Revenue funds	36,449,354	38,778,393	35,643,598	37,829,433
Debt Service fund (Deficit)	(6,686,157)	(5,666,185)	(3,241,764)	894,742
Capital Projects funds (Deficit)	6,591,163	10,858,748	13,788,051	12,092,356
Total All Other Governmental Funds	49,229,755	55,681,622	56,715,897	61,324,414
Total Governmental Funds	\$57,764,699	\$67,008,843	\$69,256,089	\$69,134,858



2005	2004	2003	2002	2001	2000
\$2,651,239	\$1,265,964	\$2,057,358	\$1,940,739	\$2,335,061	\$3,379,056
2,745,934	12,441,071	10,186,859	10,767,209	11,632,904	14,289,988
5,397,173	13,707,035	12,244,217	12,707,948	13,967,965	17,669,044
12,093,679	19,568,035	11,130,479	5,939,663	6,007,188	7,464,788
43,470,129	25,824,017	24,071,870	31,519,802	27,712,903	24,518,079
642,013	1,022,980	2,295,917	3,721,729	6,661,494	5,330,027
2,471,657	4,146,703	7,530,827	(7,396,994)	(4,727,134)	(1,402,584)
58,677,478	50,561,735	45,029,093	33,784,200	35,654,451	35,910,310
\$64,074,651	\$64,268,770	\$57,273,310	\$46,492,148	\$49,622,416	\$53,579,354

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

	2009	2008	2007	2006
Revenues				
Property Taxes	\$28,898,320	\$29,942,112	\$32,220,488	\$32,263,381
Permissive Sales Tax	25,971,964	27,981,246	28,431,266	27,620,917
Intergovernmental	107,447,575	120,427,488	107,256,875	92,518,954
Conveyance Fees	1,282,347	1,743,473	2,376,834	2,641,373
Interest	2,190,058	5,168,580	5,624,207	5,159,476
Fees, Licenses and Permits	13,669,630	14,454,185	14,894,487	14,498,882
Fines and Forfeitures	2,249,020	2,373,060	1,885,316	1,625,533
Rentals and Royalties	1,221,677	1,218,895	1,320,893	413,296
Charges for Services	3,476,495	4,098,080	4,515,160	3,619,641
Contributions and Donations	4,597	6,685	8,806	18,425
Special Assessments	355,030	352,843	291,020	304,861
Other	3,128,219	3,672,046	3,467,275	1,986,277
<i>Total Revenues</i>	<u>189,894,932</u>	<u>211,438,693</u>	<u>202,292,627</u>	<u>182,671,016</u>
Expenditures				
General Government:				
Legislative and Executive	24,881,632	26,840,960	24,833,907	25,399,508
Judicial	20,391,628	18,972,376	17,471,993	17,687,147
Public Safety	22,654,327	28,002,709	25,570,765	20,967,016
Public Works	11,043,197	11,146,970	11,425,708	10,120,032
Health	47,905,806	50,141,754	52,374,317	49,141,136
Human Services	56,956,278	58,639,302	61,951,599	59,115,648
Capital Outlay	8,911,584	12,554,007	6,637,207	3,820,814
Debt Service				
Principal Retirement	7,602,306	11,548,711	7,585,892	5,785,189
Interest and Fiscal Charges	2,021,423	1,881,867	1,552,853	2,107,619
Bond Issuance Costs	175,518	269,643	117,588	310,807
<i>Total Expenditures</i>	<u>202,543,699</u>	<u>219,998,299</u>	<u>209,521,829</u>	<u>194,454,916</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,648,767)</u>	<u>(8,559,606)</u>	<u>(7,229,202)</u>	<u>(11,783,900)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	22,360	6,400	272,593
Inception of Capital Lease	0	0	1,344,418	0
Loan Proceeds	485,061	430,000	0	0
General Obligation Bonds Issued	3,015,000	5,860,000	800,000	12,250,000
General Obligation Notes Issued	0	0	5,150,000	1,462,903
Payment to Refunded Bond Escrow Agent	0	0	0	0
Premium on Notes Issued	0	0	29,716	0
Premium on Bonds Issued	0	0	24,072	220,741
Transfers In	7,518,014	11,718,267	9,826,345	16,491,441
Transfers Out	(7,613,452)	(11,718,267)	(9,830,518)	(13,853,571)
<i>Total Other Financing Sources (Uses)</i>	<u>3,404,623</u>	<u>6,312,360</u>	<u>7,350,433</u>	<u>16,844,107</u>
Net Change in Fund Balances	<u>(\$9,244,144)</u>	<u>(\$2,247,246)</u>	<u>\$121,231</u>	<u>\$5,060,207</u>
Debt Service as a Percentage of Noncapital Expenditures	5.10%	6.59%	4.56%	4.34%

2005	2004	2003	2002	2001	2000
\$31,587,828	\$42,294,477	\$41,704,064	\$40,091,456	\$35,247,372	\$35,588,209
17,664,485	27,537,040	26,657,490	25,819,560	25,388,374	23,935,036
108,370,397	97,724,531	93,506,537	91,317,048	84,903,284	79,957,564
2,631,398	0	0	0	0	0
3,199,165	1,321,630	1,455,425	2,856,469	5,615,943	6,563,521
17,228,024	490,936	527,390	420,275	381,022	408,949
1,812,880	1,717,779	2,098,615	1,870,530	1,800,994	1,683,373
579,391	0	0	0	0	0
4,967,259	19,091,127	18,283,250	16,801,132	16,152,293	13,346,892
13,662	0	0	0	0	0
300,319	308,335	302,510	299,571	294,759	295,304
2,207,699	2,927,715	3,028,358	3,369,202	2,389,483	4,306,008
190,562,507	193,413,570	187,563,639	182,845,243	172,173,524	166,084,856
22,497,191	23,893,579	19,417,295	19,006,470	20,109,136	16,210,261
16,677,751	14,988,064	15,870,791	15,037,929	13,519,191	12,130,305
18,988,359	22,963,273	22,002,969	23,641,635	22,617,782	21,108,349
10,468,981	9,257,025	9,597,942	9,095,887	10,300,103	9,135,136
45,701,190	50,265,195	46,558,702	45,364,856	43,477,026	41,885,376
55,047,741	60,527,152	58,951,005	55,894,229	53,305,492	47,420,816
13,109,256	16,571,205	7,197,546	9,941,390	4,887,821	8,705,027
7,137,821	3,451,212	5,425,678	5,149,361	5,051,904	3,554,452
1,466,648	1,617,059	1,872,597	2,281,357	2,917,493	3,144,113
0	495,455	847	0	4,125	249,363
191,094,938	204,029,219	186,895,372	185,413,114	176,190,073	163,543,198
(532,431)	(10,615,649)	668,267	(2,567,871)	(4,016,549)	2,541,658
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	32,607,440	0	0	0	20,197,931
0	0	10,057,500	390,000	0	0
0	(15,530,452)	0	0	0	(11,892,092)
0	0	0	0	0	0
0	203,089	0	0	0	0
12,695,610	22,842,345	18,050,024	17,399,777	15,412,649	13,746,172
(12,357,298)	(22,511,313)	(17,994,629)	(18,352,174)	(15,353,038)	(15,212,240)
338,312	17,611,109	10,112,895	(562,397)	59,611	6,839,771
(\$194,119)	\$6,995,460	\$10,781,162	(\$3,130,268)	(\$3,956,938)	\$9,381,429
5.08%	3.06%	4.23%	4.42%	4.88%	4.70%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2009	\$3,042,073,350	\$934,003,690	\$11,360,220,114	\$150,162,200	\$170,638,864
2008	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2007	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2006	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2005	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2004	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330
2003	2,514,457,880	752,913,390	9,335,346,486	189,059,450	214,840,284
2002	2,470,953,140	736,586,870	9,164,400,029	187,241,590	212,774,534
2001	2,433,032,840	724,888,010	9,022,631,000	179,963,890	204,504,420
2000	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 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	10,520,128,863	35.0	7.98081



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

	2009	2008	2007	2006	2005
Unvoted Millage					
Operating	\$2.10000	\$2.10000	\$2.10000	\$0.40000	\$0.15000
Debt Service	0.00000	0.00000	0.00000	1.70000	1.95000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.18166	0.18196	0.18212	0.18256	0.20616
Commercial/Industrial and Public Utility Real	0.27229	0.27250	0.27145	0.27240	0.29404
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	0.74897	0.75021	0.75089	0.75267	0.85000
Commercial/Industrial and Public Utility Real	0.78712	0.78773	0.78468	0.78744	0.85000
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.27595	0.27640	0.27665	0.27731	0.31317
Commercial/Industrial and Public Utility Real	0.32680	0.32706	0.32579	0.32694	0.35291
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	0.88114	0.88260	0.88340	0.88549	0.24739
Commercial/Industrial and Public Utility Real	0.92602	0.92674	0.92316	0.92640	0.35285
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	0.60000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03633	0.03639	0.36420	0.03651	0.04123
Commercial/Industrial and Public Utility Real	0.05446	0.05450	0.05429	0.05448	0.05881
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	0.30882	0.30933	0.30961	0.31034	0.35047
Commercial/Industrial and Public Utility Real	0.46289	0.46325	0.46146	0.46308	0.49987
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	2.65648	3.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	2.77919	3.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.13806	1.13994	1.14098	1.14368	1.29157
Commercial/Industrial and Public Utility Real	1.34458	1.34562	1.34041	1.34512	1.45199
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.67741	0.67853	0.67914	0.68075	0.76878
Commercial/Industrial and Public Utility Real	0.79568	0.79629	0.79321	0.79600	0.85924
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000

2004	2003	2002	2001	2000
\$1.75000	\$0.95000	\$1.45000	\$0.25000	\$0.25000
0.35000	1.15000	0.65000	1.85000	1.85000
0.20603	0.20596	0.20561	0.20546	0.20539
0.29175	0.29174	0.28936	0.28663	0.28663
0.50000	0.50000	0.50000	0.50000	0.50000
0.35026	0.35013	0.34954	0.34928	0.34917
0.49598	0.49595	0.49190	0.48727	0.48727
0.85000	0.85000	0.85000	0.85000	0.85000
0.24564	0.24555	0.24514	0.24496	0.24488
0.31338	0.31337	0.31081	0.30788	0.30788
0.50000	0.50000	0.50000	0.50000	0.50000
0.24724	0.24715	0.24674	0.24655	0.24647
0.35010	0.35008	0.34723	0.34395	0.34395
0.60000	0.60000	0.60000	0.60000	0.60000
0.04121	0.04119	0.04112	0.04109	0.04108
0.05835	0.05835	0.05787	0.05733	0.05733
0.10000	0.10000	0.10000	0.10000	0.10000
0.41759	0.41744	0.41674	0.41642	0.41629
0.53276	0.53272	0.52838	0.52340	0.52340
0.85000	0.85000	0.85000	0.85000	0.85000
0.15000	0.20000	0.20000	0.20000	0.35000
0.15000	0.20000	0.20000	0.20000	0.35000
0.15000	0.20000	0.20000	0.20000	0.35000
3.00000	3.00000	3.00000	1.24841	1.24801
3.00000	3.00000	3.00000	1.37605	1.37605
3.00000	3.00000	3.00000	2.00000	2.00000
1.29077	1.29031	1.28815	1.28717	1.28676
1.44068	1.44061	1.42886	1.41538	1.41538
2.00000	2.00000	2.00000	2.00000	2.00000
0.76831	0.76803	0.76674	0.76616	0.76592
0.85255	0.85250	0.84555	0.83758	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

	2009	2008	2007	2006	2005
2001 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	\$2.64342	\$2.64779	\$2.65019	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	2.77807	2.78022	2.76947	0.00000	0.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	0.00000	0.00000
<hr/>					
Total Voted Millage by type of Property					
Residential/Agricultural Real	6.89176	6.90315	7.23718	6.92579	7.06879
Commercial/Industrial and Public Utility Real	7.74790	7.75390	7.72392	7.75102	7.71970
General Business and Public Utility Personal	9.80000	9.80000	9.80000	9.80000	9.40000
<hr/>					
Total Millage by type of Property					
Residential/Agricultural Real	\$8.99176	\$9.00315	\$9.33718	\$9.02579	\$9.16879
Commercial/Industrial and Public Utility Real	9.84790	9.85390	9.82392	9.85102	9.81970
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000	11.50000
<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	5.63287	5.62869	5.61625	5.61657	6.20000
Commercial/Industrial and Public Utility Real	6.16830	6.18418	6.17582	6.18242	6.20000
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	4.78688	4.07137	4.13879	4.14849	4.19657
Commercial/Industrial and Public Utility Real	4.80000	4.23487	4.23405	4.23310	4.22421
General Business and Public Utility Personal	4.80000	4.30000	4.30000	4.30000	4.30000
Salem					
Residential/Agricultural Real	4.14412	4.14322	4.23677	4.23624	3.41828
Commercial/Industrial and Public Utility Real	4.34529	4.35368	4.44461	4.45512	3.68565
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.10000
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

2004	2003	2002	2001	2000
\$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
6.71705	6.76576	6.75979	5.00550	5.15395
7.48554	7.53531	7.49995	5.83546	5.98546
9.55000	9.60000	9.60000	8.60000	8.75000
\$8.81705	\$8.86576	\$8.85979	\$7.10550	\$7.25395
9.58554	9.63531	9.59995	7.93546	8.08546
11.65000	11.70000	11.70000	10.70000	10.85000
\$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	3.20000	3.20000	3.20000	3.20000
6.20000	3.20000	3.20000	3.20000	3.20000
6.20000	3.20000	3.20000	3.20000	3.20000
3.80000	3.90000	4.00000	3.75000	4.15000
3.80000	3.90000	4.00000	3.75000	4.15000
3.80000	3.90000	4.00000	3.75000	4.15000
5.65021	4.15001	4.14776	4.28413	4.28508
5.73341	4.23341	4.23341	4.23029	4.21488
5.80000	4.30000	4.30000	4.30000	4.30000
3.47321	0.87281	0.00000	0.00000	0.00000
3.76909	1.16254	0.00000	0.00000	0.00000
4.10000	1.50000	0.00000	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

	2009	2008	2007	2006	2005
Villages					
Beloit					
Residential/Agricultural Real	\$12.64935	\$12.65258	\$10.78918	\$10.78926	\$14.51225
Commercial/Industrial and Public Utility Real	12.71107	12.71107	10.74050	10.74050	14.77047
General Business and Public Utility Personal	16.00000	16.00000	16.00000	16.00000	16.00000
Craig Beach					
Residential/Agricultural Real	6.76080	6.75626	6.74979	6.75674	8.20000
Commercial/Industrial and Public Utility Real	7.57415	7.62268	7.62140	7.62140	8.20000
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	5.12078	5.12162	5.12259	5.12268	5.52903
Commercial/Industrial and Public Utility Real	5.91200	5.91344	5.91180	5.86028	6.17757
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	13.36222	12.86467	12.89284	11.19985	12.40000
Commercial/Industrial and Public Utility Real	13.34287	12.99101	13.08049	11.64116	12.40000
General Business and Public Utility Personal	13.40000	13.40000	13.40000	12.40000	12.40000
Poland					
Residential/Agricultural Real	8.22123	8.21463	7.19559	7.19164	7.60000
Commercial/Industrial and Public Utility Real	8.05079	7.80168	6.88809	6.89673	7.60000
General Business and Public Utility Personal	8.60000	8.60000	7.60000	7.60000	7.60000
Sebring					
Residential/Agricultural Real	6.88293	6.88601	6.88859	5.88957	7.49593
Commercial/Industrial and Public Utility Real	7.99049	7.99047	7.89382	6.94082	7.82684
General Business and Public Utility Personal	8.40000	8.40000	8.40000	7.40000	8.40000
Washingtonville					
Residential/Agricultural Real	11.83599	11.83453	12.17214	12.17231	12.77363
Commercial/Industrial and Public Utility Real	14.18512	14.18512	14.05021	14.05021	14.61985
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	11.28050	11.28330	11.29911	9.67732	10.70355
Commercial/Industrial and Public Utility Real	12.86161	12.81780	12.70388	11.42883	12.69699
General Business and Public Utility Personal	18.10000	18.10000	18.10000	18.10000	18.10000
Beaver					
Residential/Agricultural Real	13.39483	13.47915	13.49282	10.75450	12.04113
Commercial/Industrial and Public Utility Real	13.86359	13.85152	13.64844	10.80416	12.16250
General Business and Public Utility Personal	18.30000	18.30000	18.30000	15.40000	15.40000
Berlin					
Residential/Agricultural Real	5.19124	5.20239	5.21470	5.22048	5.80000
Commercial/Industrial and Public Utility Real	5.46857	5.46832	5.48140	5.48140	5.80000
General Business and Public Utility Personal	5.80000	5.80000	5.80000	5.80000	5.80000

2004	2003	2002	2001	2000
\$14.51225	\$11.54070	\$11.53472	\$11.53472	\$11.53472
14.77047	11.69939	11.69939	11.69939	11.69938
16.00000	16.00000	16.00000	16.00000	16.00000
6.70000	6.70000	6.70000	4.93600	4.93600
6.70000	6.70000	6.70000	4.95253	4.95253
6.70000	6.70000	6.70000	7.20000	7.20000
5.51580	5.51580	5.51580	5.51580	5.51580
6.16770	6.16770	6.16770	6.16770	6.16770
8.00000	8.00000	8.00000	8.00000	8.00000
12.40000	10.84095	10.84040	9.08577	9.08577
12.40000	10.98055	10.95197	9.96045	9.96045
12.40000	11.40000	11.40000	11.20000	11.20000
7.60000	7.29456	7.29140	7.28998	6.50835
7.60000	7.20160	7.19897	7.19301	6.54182
7.60000	7.60000	7.60000	7.60000	7.60000
7.49481	7.49481	6.73055	6.72958	6.72958
7.82684	7.82684	7.41416	7.41416	7.41416
8.40000	8.40000	8.40000	8.40000	8.40000
13.81860	10.81860	10.80585	11.30380	11.30380
14.45465	11.45465	11.45465	11.45465	11.45465
19.70000	16.70000	16.70000	16.70000	16.70000
10.70223	10.70176	10.69921	10.69743	9.69686
12.64964	12.64950	12.49120	12.16454	11.16454
18.10000	18.10000	18.10000	18.10000	17.10000
12.03971	12.03971	12.02309	10.69590	8.46410
12.11738	12.11738	12.11736	10.96891	8.76035
15.40000	15.40000	15.40000	15.40000	14.30000
5.88356	5.88311	5.87460	5.87422	5.87422
6.65896	6.65896	6.65896	6.65896	6.65896
7.50000	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

	2009	2008	2007	2006	2005
Boardman					
Residential/Agricultural Real	\$10.77261	\$8.57374	\$8.56668	\$8.56697	\$9.07231
Commercial/Industrial and Public Utility Real	11.36505	9.17403	9.17298	9.17310	9.61250
General Business and Public Utility Personal	17.25000	15.05000	15.05000	15.05000	15.05000
Canfield					
Residential/Agricultural Real	2.69914	2.69937	2.69959	2.69979	2.70449
Commercial/Industrial and Public Utility Real	2.71467	2.71512	2.71549	2.71720	2.72235
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	10.68867	10.69911	10.66416	10.66157	13.55271
Commercial/Industrial and Public Utility Real	11.74711	11.67530	11.56002	11.78045	12.37716
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000	19.50000
Ellsworth					
Residential/Agricultural Real	4.07804	4.07161	4.83570	4.09293	4.41923
Commercial/Industrial and Public Utility Real	4.28022	4.28022	4.30365	4.30444	4.51098
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.75004	1.75608	1.84464	1.85372	1.88314
Commercial/Industrial and Public Utility Real	1.94027	1.92888	1.92803	1.94113	1.93327
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.88350	10.57603	10.58008	9.18288	10.59539
Commercial/Industrial and Public Utility Real	10.94060	10.77591	10.76333	9.79515	10.66283
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	6.93421	6.96501	6.96837	6.98889	5.38891
Commercial/Industrial and Public Utility Real	7.45857	7.43636	7.43680	7.44689	5.69683
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	6.50000
Jackson					
Residential/Agricultural Real	8.05360	8.05632	8.06402	5.32188	5.88177
Commercial/Industrial and Public Utility Real	7.92076	7.94185	7.95872	5.56940	5.75886
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.55405	5.53773	5.52080	5.53095	7.13220
Commercial/Industrial and Public Utility Real	9.05346	6.62364	6.60708	6.63634	6.93475
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	0.02000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.02000	0.20000	0.20000
Poland					
Residential/Agricultural Real	4.91725	4.92231	4.92566	4.94329	5.23122
Commercial/Industrial and Public Utility Real	5.76562	5.76647	5.71088	5.70837	6.13822
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2004	2003	2002	2001	2000
\$9.06769	\$9.06392	\$9.05725	\$9.04887	\$9.04481
9.58098	9.58098	9.52045	9.49272	9.49272
15.05000	15.05000	15.05000	15.05000	15.05000
2.70442	2.70440	2.70431	2.70423	2.70420
2.72228	2.72228	2.72161	2.72161	2.72161
2.75000	2.75000	2.75000	2.75000	2.75000
13.54156	13.54102	13.48270	13.47444	13.46696
12.37716	12.37716	12.36966	12.36966	12.36966
19.50000	19.50000	19.50000	19.50000	19.50000
4.41832	4.41921	3.50120	3.50069	3.50059
4.51098	4.51098	3.44228	3.44228	3.44228
4.70000	4.70000	4.70000	4.70000	4.70000
2.00000	2.00000	0.00000	0.00000	0.00000
2.00000	2.00000	0.00000	0.00000	0.00000
2.00000	2.00000	0.00000	0.00000	0.00000
10.59516	10.59460	10.58816	9.16489	8.55932
10.66303	10.66303	10.66300	9.68495	9.26876
11.00000	11.00000	11.00000	11.00000	11.00000
5.38884	5.38865	5.38015	5.37901	4.56165
5.69683	5.69683	5.69659	5.69659	5.06995
6.50000	6.50000	6.50000	6.50000	6.50000
5.88127	5.86572	7.34940	7.34940	7.34518
5.75886	5.75886	7.35362	7.32701	7.32701
8.95000	8.95000	10.95000	10.95000	10.95000
7.13063	7.13092	7.12602	7.12602	5.12602
6.92488	6.92488	6.92488	6.89699	4.89699
9.20000	9.20000	9.20000	9.20000	7.20000
0.20000	0.00000	0.00000	0.00000	0.00000
0.20000	0.00000	0.00000	0.00000	0.00000
0.20000	0.00000	0.00000	0.00000	0.00000
5.22868	5.22668	5.22297	5.22049	5.21945
6.13822	6.13822	6.12275	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

	2009	2008	2007	2006	2005
Smith					
Residential/Agricultural Real	\$6.94354	\$6.96023	\$6.98235	\$6.98653	\$8.88769
Commercial/Industrial and Public Utility Real	9.71438	9.67050	9.71092	9.72494	10.43769
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	9.18572	10.20157	10.29560	10.32529	9.63520
Commercial/Industrial and Public Utility Real	9.67107	10.65406	10.43372	10.90135	9.95117
General Business and Public Utility Personal	14.40000	16.40000	16.40000	16.40000	14.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.56823	0.56829	0.56774	0.56777	0.60705
Commercial/Industrial and Public Utility Real	0.59291	0.59341	0.59333	0.59334	0.62607
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	3.69751	3.70914	3.72276	2.21265	2.36797
Commercial/Industrial and Public Utility Real	3.56819	3.69625	3.72549	2.25925	2.47906
General Business and Public Utility Personal	4.67000	4.67000	4.67000	3.15000	3.15000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.54200	1.54455	1.54595	1.54961	1.75000
Commercial/Industrial and Public Utility Real	1.62054	1.62179	1.61552	1.62119	1.75000
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	1.67399	1.67609	1.67669	1.68497	1.84636
Commercial/Industrial and Public Utility Real	1.83170	1.79053	1.78973	1.79068	2.03054
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000	2.80000
Western Reserve Transit Authority					
Residential/Agricultural Real	3.63759	3.63456	3.63011	3.62916	3.96078
Commercial/Industrial and Public Utility Real	4.43966	4.42477	4.40778	1.40858	4.52984
General Business and Public Utility Personal	5.00000	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	2.00085
Commercial/Industrial and Public Utility Real	2.00431	2.00781	2.00000	2.00000	2.04402
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	32.66194	30.65284	29.51202	32.26557	33.47760
Commercial/Industrial and Public Utility Real	35.21895	31.43349	29.36085	41.88222	43.04137
General Business and Public Utility Personal	60.70000	58.70000	57.60000	60.30000	61.50000
Austintown Local					
Residential/Agricultural Real	30.81508	30.62152	30.75754	30.90495	33.59637
Commercial/Industrial and Public Utility Real	36.64809	36.29782	36.07623	36.33704	39.76469
General Business and Public Utility Personal	57.50000	57.30000	57.40000	57.50000	57.50000

2004	2003	2002	2001	2000
\$8.88769	\$8.88811	\$8.84483	\$8.84483	\$8.84483
10.43769	10.43769	10.43718	10.43718	10.43718
12.80000	12.80000	12.80000	12.80000	12.80000
9.63392	9.63214	9.60712	9.60691	8.68307
9.95117	9.95117	9.89437	9.88755	8.95543
14.40000	14.40000	14.40000	14.40000	14.40000
0.60669	0.60640	0.60588	0.60523	0.60492
0.62372	0.62372	0.61921	0.61715	0.61715
1.00000	1.00000	1.00000	1.00000	1.00000
2.36685	2.36656	2.36492	2.36357	1.11296
2.47832	2.47832	2.47168	2.46685	1.21685
3.15000	3.15000	3.15000	3.15000	1.90000
1.75000	1.75000	1.75000	1.18599	1.18561
1.75000	1.75000	1.75000	1.34088	1.34088
1.75000	1.75000	1.75000	1.90000	1.90000
1.84487	1.84342	1.84107	1.83964	1.83884
2.03054	2.03054	2.02491	2.02161	2.02161
2.80000	2.80000	2.80000	2.80000	2.80000
3.95723	3.95635	3.95417	3.95319	3.95237
4.42193	4.42193	4.39026	4.35567	4.35567
5.00000	5.00000	5.00000	5.00000	5.00000
2.00387	2.00324	2.00000	2.00050	2.00000
2.03781	2.03770	2.02014	2.00000	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000
26.07709	26.86547	26.85779	26.89184	30.63344
35.73940	38.33215	38.06027	37.70483	39.12216
54.10000	54.40000	54.40000	54.40000	54.60000
33.59238	30.69096	30.68334	30.67799	30.67625
39.62196	36.72154	36.24447	35.26126	35.26126
57.50000	54.60000	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

	2009	2008	2007	2006	2005
Boardman Local					
Residential/Agricultural Real	\$32.11773	\$32.12779	\$31.95803	\$32.02342	\$33.95307
Commercial/Industrial and Public Utility Real	35.22561	35.31267	35.15911	35.21690	37.13738
General Business and Public Utility Personal	53.95000	53.95000	53.80000	53.85000	53.90000
Campbell City					
Residential/Agricultural Real	36.76122	36.73393	37.30267	38.20272	38.57105
Commercial/Industrial and Public Utility Real	37.76946	37.85902	38.46184	39.39909	39.65558
General Business and Public Utility Personal	40.45000	40.45000	41.10000	42.00000	42.15000
Canfield Local					
Residential/Agricultural Real	32.87574	32.95433	33.11867	33.27418	34.41837
Commercial/Industrial and Public Utility Real	32.56466	33.36199	33.64388	34.07765	35.90382
General Business and Public Utility Personal	56.60000	56.60000	56.70000	56.80000	56.20000
Columbiana Local					
Residential/Agricultural Real	25.50002	25.50001	25.63001	25.63001	25.63001
Commercial/Industrial and Public Utility Real	25.69803	25.53064	25.64211	25.63002	25.63002
General Business and Public Utility Personal	34.40000	34.40000	34.53000	34.53000	34.53000
Hubbard Local					
Residential/Agricultural Real	37.07610	36.68064	37.06969	31.25001	34.18680
Commercial/Industrial and Public Utility Real	41.93289	41.32861	41.41796	35.30882	39.71054
General Business and Public Utility Personal	58.85000	58.45000	58.85000	53.05000	54.20000
Jackson Milton Local					
Residential/Agricultural Real	33.55729	33.55559	33.86421	31.61509	31.81799
Commercial/Industrial and Public Utility Real	33.57077	33.57229	33.92300	31.67492	31.91951
General Business and Public Utility Personal	45.65000	45.65000	46.00000	47.60000	47.65000
Leetonia Local					
Residential/Agricultural Real	33.18753	31.17794	31.41111	29.86152	29.86483
Commercial/Industrial and Public Utility Real	33.25883	31.24855	32.02825	30.47832	30.73801
General Business and Public Utility Personal	33.31000	33.80000	43.00600	41.45600	41.45600
Lowellville Local					
Residential/Agricultural Real	27.60366	27.63814	27.66980	27.77605	31.93766
Commercial/Industrial and Public Utility Real	37.37953	37.39350	36.95493	36.35030	40.12100
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	35.59875	35.61292	35.77130	36.27312	36.48529
Commercial/Industrial and Public Utility Real	35.88326	35.59715	35.77101	36.27121	36.56410
General Business and Public Utility Personal	48.30000	48.30000	48.90000	49.40000	49.50000
Sebring Local					
Residential/Agricultural Real	26.05944	26.06091	26.06208	26.06224	31.28374
Commercial/Industrial and Public Utility Real	42.38804	42.38793	41.64198	41.96074	43.34496
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	38.49530	38.59873	30.95003	36.45002	37.94625
Commercial/Industrial and Public Utility Real	38.94858	39.00562	30.95002	36.45001	38.15324
General Business and Public Utility Personal	57.30000	57.40000	49.75000	55.25000	56.65000

2004	2003	2002	2001	2000
\$33.93684	\$28.02429	\$28.00148	\$28.02776	\$28.01877
37.03440	31.13440	30.95213	30.90477	30.90477
53.90000	48.00000	48.00000	48.05000	48.05000
38.56392	37.86392	37.79833	37.45002	37.20002
39.10040	38.40040	38.31956	37.78911	37.53911
42.15000	41.45000	41.45000	41.15000	40.90000
34.40366	34.44997	28.62443	28.60146	28.58889
35.89268	35.94268	30.04238	29.96903	29.96903
56.20000	56.25000	50.45000	50.45000	50.45000
25.69321	25.68836	33.16485	33.00793	34.20841
25.87113	25.87113	33.55091	33.27872	34.27298
34.53000	34.53000	42.83000	42.60000	43.80000
34.20648	34.25636	35.10707	28.97707	29.01224
39.65391	39.90317	40.00317	33.86201	33.84699
54.20000	54.25000	54.35000	48.22000	48.26000
31.81235	31.79096	32.14457	32.34457	32.63900
31.89672	31.89672	32.19398	32.29569	32.59569
47.65000	47.65000	48.00000	48.20000	48.50000
31.57698	31.55351	32.73537	35.51039	35.45601
33.57401	33.57401	34.77401	35.45602	35.45602
42.05600	42.05600	43.25600	43.95600	43.95600
31.88457	31.88457	31.85086	31.81119	31.88582
40.01761	40.01761	40.01761	40.01761	40.11761
61.50000	61.50000	61.50000	61.50000	61.60000
36.47227	29.75895	29.83944	29.97974	30.07211
36.52714	29.82714	29.80877	29.95055	30.05055
49.50000	42.80000	42.90000	43.05000	43.15000
31.26865	31.26865	31.26601	31.26063	31.26063
43.34496	43.34496	43.34496	43.34496	43.34496
59.30000	59.30000	59.30000	59.30000	59.30000
32.26829	32.36778	32.44114	32.62359	32.87359
32.36447	32.46447	32.61374	32.81374	33.06374
51.45000	51.55000	51.70000	51.90000	52.15000

(continued)

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

	2009	2008	2007	2006	2005
Springfield Local					
Residential/Agricultural Real	\$23.40002	\$23.75002	\$23.75001	\$24.50000	\$24.78710
Commercial/Industrial and Public Utility Real	23.90272	24.09552	23.75002	24.50002	24.82443
General Business and Public Utility Personal	35.90000	36.25000	36.25000	37.00000	37.00000
Struthers City					
Residential/Agricultural Real	37.40719	37.40408	37.64580	30.84855	36.73533
Commercial/Industrial and Public Utility Real	48.68232	48.82731	48.56845	41.67399	46.41766
General Business and Public Utility Personal	64.70000	64.70000	64.90000	58.00000	59.90000
Weathersfield Local					
Residential/Agricultural Real	30.65144	29.72748	31.00430	31.40001	32.85996
Commercial/Industrial and Public Utility Real	36.41787	35.44272	36.86436	37.15215	39.31373
General Business and Public Utility Personal	55.15000	54.20000	55.50000	55.90000	55.90000
West Branch Local					
Residential/Agricultural Real	23.08421	23.58549	23.85045	24.25306	24.30971
Commercial/Industrial and Public Utility Real	23.12947	23.63020	23.87963	24.28457	24.32928
General Business and Public Utility Personal	33.20000	33.70000	33.95000	34.35000	34.35000
Western Reserve Local					
Residential/Agricultural Real	40.53243	32.93285	33.28998	33.64492	35.02979
Commercial/Industrial and Public Utility Real	40.69840	33.09766	33.46228	33.81266	35.03042
General Business and Public Utility Personal	54.40000	46.80000	47.15000	47.50000	48.55000
Youngstown City					
Residential/Agricultural Real	44.58543	35.06321	35.02468	35.01774	37.79512
Commercial/Industrial and Public Utility Real	55.31420	45.68532	45.54507	45.57144	46.62996
General Business and Public Utility Personal	60.50000	51.00000	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

2004	2003	2002	2001	2000
\$24.78380	\$24.77865	\$24.71524	\$24.71470	\$24.71470
24.82443	24.77577	24.60535	24.59124	24.59124
37.00000	37.00000	37.00000	37.00000	37.00000
37.73470	38.27295	38.25895	38.24785	38.24785
47.33117	48.20225	47.78750	47.78750	47.78750
60.90000	62.20000	62.20000	62.20000	62.20000
27.96598	27.86303	29.04062	28.71062	27.13295
34.50037	34.40037	34.10045	33.77045	32.20045
51.00000	50.90000	50.60000	50.27000	48.70000
24.38509	24.39784	24.47210	24.50002	20.00002
24.34974	24.35066	24.50002	24.50002	20.00002
34.35000	34.35000	34.50000	34.50000	30.00000
29.41927	29.41890	29.52416	29.46912	29.81832
29.43042	29.43042	29.58042	29.53042	29.88042
42.95000	42.95000	43.10000	43.05000	43.40000
37.76945	37.76342	37.74236	37.73355	33.32529
45.73964	45.73964	45.47829	45.19340	40.79340
51.00000	51.00000	51.00000	51.00000	46.60000

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)
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
2000	25,268,305	24,343,889	96.34	810,332	25,154,221

(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
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
99.55	5,467,821	21.64

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
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
2000	3,516,470	3,312,731	94.21	133,062	3,445,793

(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
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
97.99	2,712,880	77.15

Mahoning County, Ohio
Principal Real Property Taxpayers
 2009 and 2001

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$16,017,450	0.40%
GS Boardman LLC (Lowes)	11,401,790	0.29
CTW Development Corporation	10,054,040	0.25
WP Boardman Associates LP	8,287,280	0.21
Copeland United Methodist	6,170,010	0.16
WAOP Properties LLC	5,153,510	0.13
COCCA Development LTD	5,011,330	0.12
MB Canfield Main LLC	4,684,620	0.12
Jackson Acquisition Corporation	4,443,110	0.11
P & S Equities Inc.	3,966,450	0.10
Total	\$75,189,590	1.89%
Total Real Assessed Valuation	\$3,976,077,040	

Taxpayer	2001 (1)	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CCA Prison	\$23,558,120	0.75%
DeBartolo Capital Partnership	15,901,810	0.50
GSBC Inc.	10,583,450	0.34
Simon Capital LTD. Partnership	8,329,990	0.26
P & S Equities Inc.	6,152,760	0.19
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	0.12
Boardman Hotel LLC	2,905,950	0.09
Total	\$84,093,090	2.66%
Total Real Assessed Valuation	\$3,157,920,850	

NOTE: Property Assessed at 35% of Fair Market Value

(1) Information prior to 2001 is not available

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
2009 and 2001

Taxpayer	2009	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$89,643,770	59.70%
American Transmissions Systems, Inc.	17,350,440	11.55
East Ohio Gas	15,167,460	10.10
Aqua Ohio	14,718,220	9.80
Norfolk Southern Combined Railroad	2,345,370	1.56
Columbia Gas of Ohio Inc.	1,293,700	0.86
Tennessee Gas Pipeline Co.	1,236,710	0.82
CSX Transportation, Inc.	1,162,320	0.77
Columbia Gas Transmission Corporation	1,033,180	0.70
Total	<u>\$143,951,170</u>	<u>95.86%</u>
Total Public Utility Assessed Valuation	<u>\$150,162,200</u>	

Taxpayer	2001 (1)	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$73,126,730	40.63%
Ohio Bell Telephone Company	32,722,160	18.18
American Transmissions Systems, Inc.	21,053,670	11.70
Consumers Ohio Water Company	12,254,040	6.81
East Ohio Gas	12,247,280	6.81
Norfolk Southern Combined Railroad	4,077,620	2.27
Youngstown-Warren MSA	3,791,840	2.11
Sygnnet Communications	3,525,890	1.96
CSX Transportation, Inc.	2,365,080	1.31
United Telephone Company of Ohio	1,672,130	0.93
Total	<u>\$166,836,440</u>	<u>92.71%</u>
Total Public Utility Assessed Valuation	<u>\$179,963,890</u>	

(1) Information prior to 2001 is not available

Source: Mahoning County Auditor

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

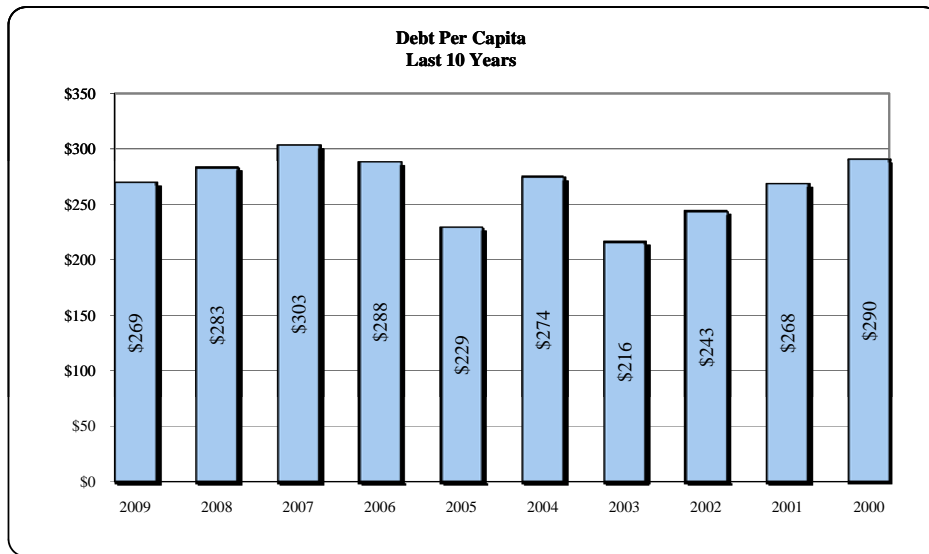
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2009	\$31,227,930	\$353,987	\$0	\$354,117	\$0	\$436,555	\$15,978,200	\$1,290,000
2008	34,531,755	392,722	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
2000	41,525,987	793,159	0	0	0	0	9,555,000	437,894

(1) Personal Income and population are located on S44

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)
\$89,231	\$7,038,185	\$3,237,628	\$4,603,433	\$64,609,266	0.75%	\$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
1,877,330	18,087,113	2,347,246	0	74,623,729	1.39	290



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

	2009		2008	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$4,126,239,240	\$4,126,239,240	\$4,100,353,680	\$4,100,353,680
Debt Limitation	101,655,981	41,262,392	101,008,842	41,003,537
Total Outstanding Debt:				
General Obligation Bonds	32,302,113	32,302,113	35,627,494	35,627,494
Special Assessment Bonds	87,884	87,884	237,502	237,502
Revenue Bonds	15,978,200	15,978,200	14,049,000	14,049,000
OWDA Loans	7,038,185	7,038,185	8,799,582	8,799,582
OPWC Loans	3,674,183	3,674,183	2,301,646	2,301,646
Department of Development Loan	354,117	354,117	400,490	400,490
Long-Term Note	353,987	353,987	392,722	392,722
Notes	19,119,000	19,119,000	18,313,000	18,313,000
Total	78,907,669	78,907,669	80,121,436	80,121,436
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	4,540,560	4,540,560	5,228,043	5,228,043
Road and Bridge Improvements	4,854,521	4,854,521	5,219,054	5,219,054
Water System Improvement	1,290,000	1,290,000	1,321,588	1,321,588
Sewer	0	0	0	0
Special Assessment Bonds	87,884	87,884	237,502	237,502
Revenue Bonds	15,978,200	15,978,200	14,049,000	14,049,000
OWDA Loans	7,038,185	7,038,185	8,799,582	8,799,582
OPWC Loans	3,674,183	3,674,183	2,301,646	2,301,646
Department of Development Loan	354,117	354,117	400,490	400,490
Notes	11,998,000	11,998,000	13,611,000	13,611,000
Amount Available in Debt Service Fund	775,637	775,637	887,751	887,751
Totals	50,591,287	50,591,287	52,055,656	52,055,656
Net Debt	28,316,382	28,316,382	28,065,780	28,065,780
Total Legal Debt Margin	\$73,339,599	\$12,946,010	\$72,943,062	\$12,937,757
Legal Debt Margin as a Percentage of the Debt Limit	72.14%	31.37%	72.21%	31.55%

(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	95,655,981	95,008,842
	\$101,655,981	\$101,008,842

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

Source: Mahoning County Auditor

2007		2006	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$4,110,139,754	\$4,110,139,754	\$4,176,044,571	\$4,176,044,571
101,253,494	41,101,398	102,901,114	41,760,446
34,701,344	34,701,344	39,883,911	39,883,911
328,655	328,655	466,087	466,087
6,760,000	6,760,000	7,215,000	7,215,000
10,473,215	10,473,215	12,063,984	12,063,984
1,818,173	1,818,173	1,875,078	1,875,078
0	0	0	0
430,346	430,346	466,892	466,892
20,655,000	20,655,000	10,000,000	10,000,000
<u>75,166,733</u>	<u>75,166,733</u>	<u>71,970,952</u>	<u>71,970,952</u>
8,261,268	8,261,268	11,317,628	11,317,628
2,827,174	2,827,174	2,245,599	2,245,599
3,048	3,048	4,504	4,504
0	0	0	0
378,655	378,655	466,087	466,087
6,760,000	6,760,000	7,215,000	7,215,000
10,473,215	10,473,215	12,063,984	12,063,984
1,818,173	1,818,173	1,875,078	1,875,078
0	0	0	0
17,850,000	17,850,000	10,000,000	10,000,000
826,617	826,617	894,742	894,742
<u>49,198,150</u>	<u>49,198,150</u>	<u>46,082,622</u>	<u>46,082,622</u>
<u>25,968,583</u>	<u>25,968,583</u>	<u>25,888,330</u>	<u>25,888,330</u>
<u>\$75,284,911</u>	<u>\$15,132,815</u>	<u>\$77,012,784</u>	<u>\$15,872,116</u>
74.35%	36.82%	74.84%	38.01%
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	<u>95,253,494</u>		<u>96,901,114</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
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	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
2009	240,420	\$11,530,858,978	\$31,227,930	0.27%	\$129.89
2008	240,420	11,627,495,700	34,531,755	0.30	143.63
2007	240,420	11,944,657,509	34,884,179	0.29	145.10
2006	251,026	12,037,011,940	40,100,148	0.33	159.74
2005	254,274	12,006,904,758	33,379,098	0.28	131.27
2004	244,449	11,039,180,011	40,482,438	0.37	165.61
2003	251,660	10,934,228,666	26,029,840	0.24	103.43
2002	253,308	10,769,764,603	31,400,266	0.29	123.96
2001	254,958	10,692,497,700	36,504,777	0.34	143.18
2000	257,555	10,520,128,863	41,525,987	0.39	161.23

(1) Includes only general obligation bonds.

Source: 2000 - 2009 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2009

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$31,227,930	100.00%	\$31,227,930
Oakhill Renaissance Loan	354,117	100.00	354,117
Long-term Notes	353,987	100.00	353,987
OPWC Loans	436,555	100.00	436,555
<i>Total Direct - Mahoning County</i>	<u>32,372,589</u>		<u>32,372,589</u>
Overlapping			
Cities Wholly Within the County	646,000	100.00	646,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	103,933,314	100.00	103,933,314
City of Youngstown	26,975,000	99.88	26,942,630
West Branch LSD	6,260,386	51.97	3,253,523
Columbiana Exempted Village LSD	205,000	25.74	52,767
City of Columbiana	7,115,000	18.94	1,347,581
Weathersfield LSD	1,259,999	8.73	109,998
Leetonia Exempted Village LSD	3,394,999	6.77	229,841
Alliance CSD	7,916,043	3.56	281,811
City of Salem	3,688,500	0.85	31,352
Hubbard Exempted Village LSD	17,608,533	0.43	75,717
City of Alliance	3,365,000	0.15	5,048
<i>Total Overlapping</i>	<u>182,647,774</u>		<u>137,189,582</u>
<i>Totals</i>	<u>\$215,020,363</u>		<u>\$169,562,171</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, 2009.

Source: Mahoning County Auditor

Mahoning County, Ohio
Pledged Revenue Coverage
Mahoning County Sewer
Last Five Years (1)

	2009	2008	2007	2006	2005
Net Available Revenue:					
Gross Revenues	\$23,745,476	\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
Less: Operating Expenses (2)	17,776,645	17,731,883	14,736,754	14,981,457	15,102,895
Net Available Revenue:	<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	542,200	475,000	455,000	435,000	415,000
Interest	516,205	348,699	368,451	391,066	409,949
Revenue Bond Coverage	<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	1,761,397	1,673,633	1,590,769	1,512,521	1,408,400
Interest	370,432	455,626	536,101	629,925	683,976
OWDA Coverage	<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	206,183	177,178	177,178	177,178	177,176
Interest	0	0	0	0	0
OPWC Coverage	<u>31.56</u>	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>
Total Debt Service:					
Principal	2,509,780	2,325,811	2,222,947	2,124,699	2,000,576
Interest	886,637	804,325	904,552	1,020,991	1,093,925
Total Coverage	<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>
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
2000	257,555	5,361,007,325	20,815	620.6	114,000	5,700

Source:

- (1) 2000 - 2009 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	
	13.2%	10.6%	10.0%	\$27,812,510	\$32,531,680	\$60,344,190
	7.1	6.5	7.2	35,580,990	46,857,100	82,438,090
	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
	4.7	3.5	3.7	48,555,780	19,335,920	67,891,700

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

2009		
Employer	Employees	Percentage of Total County Employment
HM Health Services	4,218	4.29%
Youngstown State University	2,155	2.19
Mahoning County	1,957	1.99
Forum Health	1,700	1.73
Youngstown City Schools	1,664	1.69
Infocision Management	1,038	1.06
City of Youngstown	828	0.84
U.S. Postal Service	750	0.76
Boardman Local Schools	652	0.68
Austintown Local Schools	581	0.59
Total	15,543	15.82%
Total Employment within the County	98,250	

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 Five Years(1)

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

(continued)

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

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

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 Five Years (1)

	2009	2008	2007	2006	2005
Governmental Activities					
General Government					
Legislative and Executive					
County Offices					
Vehicles	25	25	21	22	25
Real Estate Assessment					
Vehicles	2	2	2	2	2
Judicial					
County Offices					
Vehicles	13	13	10	9	12
Public Safety					
County Offices					
Vehicles	75	72	77	67	68
Sheriff's Grant					
Vehicles	2	2	3	11	10
Hazmat Operations-EMA					
Vehicles	17	12	12	10	8
Public Works					
County Engineer					
Vehicles	80	72	69	72	72
Sanitary Engineer					
Vehicles	58	48	51	49	42
Solid Waste					
Vehicles	6	5	5	2	4
Health Services					
Mental Retardation and Developmental Disabilities					
Vehicles	66	60	59	57	55
Dog and Kennel					
Vehicles	7	5	6	7	6
Alcohol & Drug and Mental Health Board Offices					
Vehicles	2	2	2	2	2
Human Services					
County Offices					
Vehicles	8	7	7	7	7
Public Assistance					
Vehicles	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	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	178,443	178,270	169,454	175,894
Voter Turnout in November	72,667	129,914	52,064	96,027
Percentage of Voter Turnout	40.72%	72.87%	30.72%	54.59%
Recorder				
Deeds Issued	9,070	10,167	10,663	10,968
Mortgages Issued	17,309	19,984	21,885	14,742
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,787	4,803	4,865	6,098
Criminal	1,550	1,548	1,631	1,841
Civil	1,402	1,816	1,643	1,384
Sebring Court				
Traffic	2,275	2,900	4,367	3,820
Criminal	570	688	610	608
Civil	383	376	337	303
Austintown Court				
Traffic	8,842	7,948	7,156	9,074
Criminal	1,361	1,413	1,200	1,244
Civil	1,678	2,195	2,070	1,650
Canfield Court				
Traffic	3,886	4,261	4,707	4,558
Criminal	671	637	519	489
Civil	574	671	506	462
Common Pleas Courts Cases				
Civil	1,426	4,974	4,875	4,977
Criminal	4,923	1,527	1,611	1,446
Divorce	700	715	763	826
Domestic	763	700	726	760
Health Services				
Dog and Kennel				
Dogs Licensed	30,445	30,445	29,272	29,046
Number of Penalties Assessed	1,133	1,133	1,285	1,745
Kennels	166	161	170	181
Number of Kennel Penalties Assessed	11	18	14	6
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	38,535	38,535	41,200	39,130
Non-Metered Rate	963	963	852	870
Mahoning County Water				
Number of Customers	1,300	1,424	1,238	1,259

2005	2004	2003	2002	2001	2000
176,724	195,480	181,121	n/a	n/a	n/a
79,685	131,938	63,368	n/a	n/a	n/a
45.09%	67.49%	34.99%	n/a	n/a	n/a
11,540	12,997	12,689	13,084	12,029	12,022
16,169	34,667	54,436	45,154	39,271	32,563
5,323	4,503	7,372	7,494	7,669	6,630
1,704	1,472	1,626	1,516	1,406	1,471
1,296	1,307	1,189	1,161	852	860
2,923	2,412	2,491	2,263	2,154	2,056
620	567	545	438	506	436
271	258	241	247	178	205
8,464	7,277	11,213	13,615	12,595	12,518
1,256	1,097	1,035	1,238	1,202	1,220
1,597	1,847	1,782	1,382	1,358	1,189
3,954	4,767	6,812	7,696	6,349	7,101
495	450	465	435	375	327
533	433	493	400	349	370
4,788	4,503	4,688	4,118	3,461	3,382
1,282	1,642	1,639	1,252	1,400	1,294
815	819	836	859	932	916
777	700	728	767	761	771
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
39,087	39,118	38,500	n/a	n/a	n/a
913	882	807	n/a	n/a	n/a
1,048	1,024	997	n/a	n/a	n/a

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2009

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

The Chevrolet Centre	Center of Industry and Labor
The Butler Institute of American Art	Children's Museum of the Valley
The Youngstown Playhouse	War Vet Museum in Canfield
The Symphony Center/Powers Auditorium	Western Reserve Village
Arms Family Museum of Local History	The Victorian Players
Oakland Center for the Arts	Ballet Western Reserve
Stambaugh Auditorium	Monday Musical Club
Mill Creek Metropolitan Park & D.D. & Velma Davis Education and Visitors Center	Youngstown State University Ward Beecher Planetarium
The DeYor Performing Arts Center	McDonough Museum of Art
Lanterman's Mill	Metro Parks Farm/Metro Parks Bikeway
Canfield Fairgrounds	Mahoning Valley Phantoms Ice Hockey
Mahoning Valley Thunder Football	

Higher Education

Youngstown State University
ITT Technical Institute
Malone College - Accelerated Degree Completion Program - Canfield
Mercy College of Northwest Ohio - St Elizabeth Campus

Hospitals

Humility of Mary Health Partners - Located in Youngstown and Boardman
Forum Health - Located in Youngstown and Austintown
Akron Children's Hospital - Satellite office in Boardman
Mahoning Valley Hospital - Located in Boardman

Communications

5 Daily Newspapers:	7 Weekly Newspapers:
The Youngstown Vindicator	Boardman News
The Tribune Chronicle	Hometown Journal
The Morning Journal	Buckeye Review (Voice of Minority Communi
The Salem News	Farm and Dairy
The Review	Senior News
	The Town Crier
20 Radio Stations (5 locally owned):	The Sebring Times
WBBG/WRTK - 106.1	The Canfield Town Crier
WFMJ	
WYSU	3 Semi - monthly Newspapers - Locally Owned
WYFM/FMY - 103	The Business Journal
WYFX	Catholic Exponent
WRTK	Jewish Journal
WBBW	
WHOT	1 Monthly Newspaper
WKBN	Metro Monthly
WYTV	
WWIZ	5 Network Television Stations:
Cumulus Broadcasting, Inc.	ABC - WYTV 33
WYTN	NBC - WFMJ 21
Premier Radio Networks	CBS - TV 21 and FOX 17/62
WLLF	FOX
WPIC	WB
Clear Channel Radio	
WMXY	1 Public Television Station:
WNIO	PBS
WAKZ	

Sources:

Mahoning County Auditors Office
Youngstown Warren Regional Chamber



Mary Taylor, CPA
Auditor of State

MAHONING COUNTY

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 16, 2010**