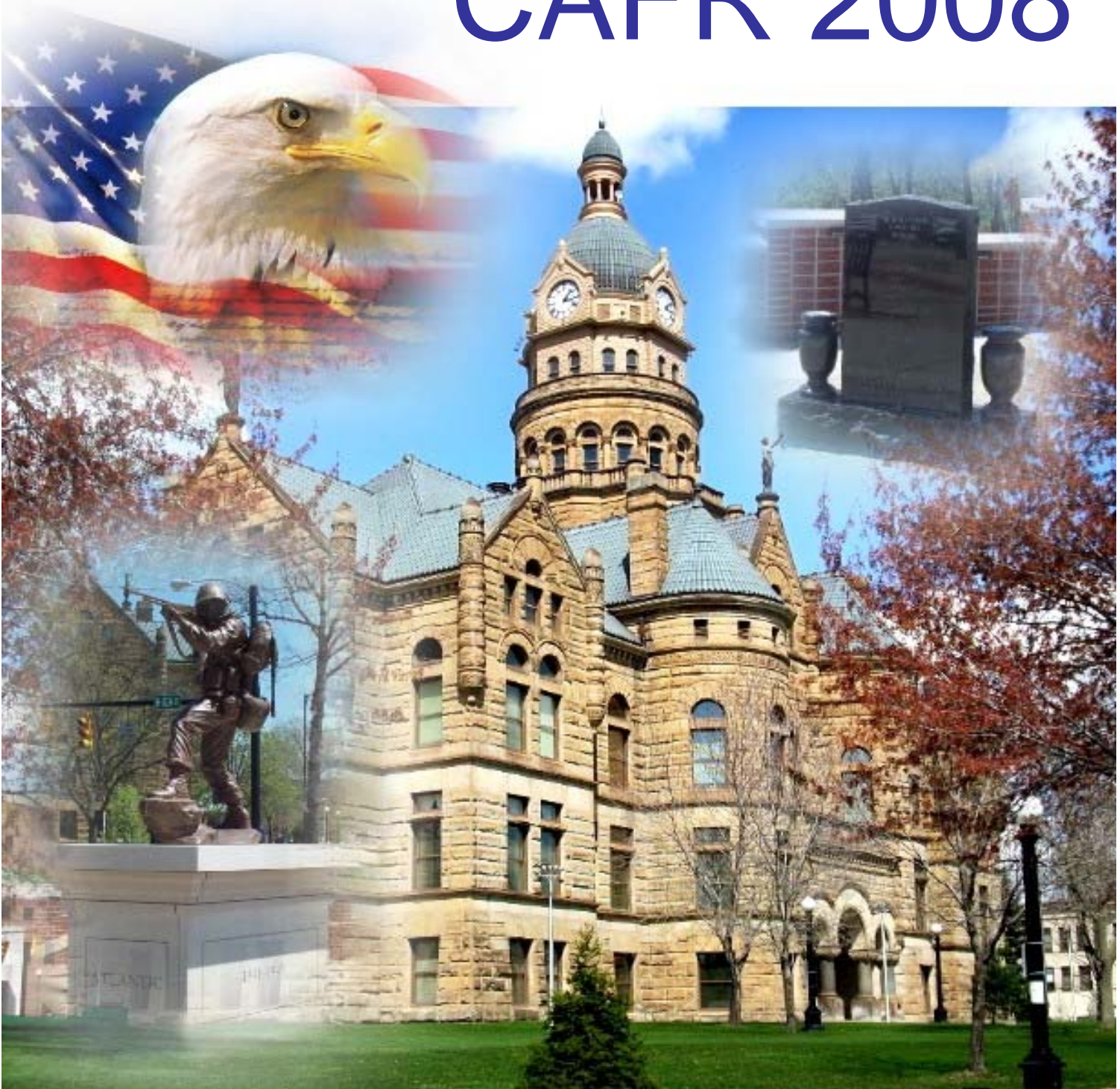


# TRUMBULL COUNTY OHIO CAFR 2008



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2008

TRUMBULL COUNTY AUDITOR  
**ADRIAN S. BIVIANO**, MBA, CPA, CGFM

# Trumbull County OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2008



**ADRIAN S. BIVIANO,** MBA, CPA, CGFM  
**TRUMBULL COUNTY AUDITOR**

Mark Delfrate, CPA, CGFM  
Chief Deputy Auditor

Prepared by the Trumbull County Auditor's Office

**Trumbull County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2008*  
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**ADRIAN S. BIVIANO, CPA**  
**TRUMBULL COUNTY AUDITOR**

160 High Street, N.W.  
Warren, Ohio 44481

Mark Delfrate, CPA  
CHIEF DEPUTY AUDITOR

June 22, 2009

The Honorable Paul E. Heltzel  
The Honorable Frank S. Fuda  
The Honorable Daniel E. Polivka

The Honorable Sam C. Lamancusa  
Trumbull County Treasurer

Citizens of Trumbull County:

It is my pleasure to present Trumbull County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008.

To the best of my knowledge the data presented, herein, is completely accurate in all respects and has been reported in a manner designed to provide complete disclosure of the financial position and the results of operations of the County.

This report was prepared in complete accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and with the hope of receiving an eleventh Certificate of Achievement for Excellence in Financial Reporting Guidelines of the Government Finance Officers Association (GFOA) in the history of Trumbull County.

This document represents full disclosure of all Trumbull County's financial activities during the aforementioned year. The Trumbull County Auditor's office, unless otherwise noted, takes full responsibility for the data contained herein. We believe that the report has been prepared in a manner which will easily enable the reader to gain valuable insights into Trumbull County's financial activity.

The preparation of this comprehensive document represents an ongoing commitment to excellence in terms of the financial management of Trumbull County. We intend to reflect this same commitment in ensuing years with similar practices and the continued attainment of this cherished award of achievement.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Adrian S. Biviano". The signature is fluid and cursive.

Adrian S. Biviano, MBA, CPA, CGFM  
Trumbull County Auditor



**ADRIAN S. BIVIANO, CPA**  
**TRUMBULL COUNTY AUDITOR**

160 High Street, N.W.  
Warren, Ohio 44481

**Mark Delfrate, CPA**  
CHIEF DEPUTY AUDITOR

June 22, 2009

Trumbull County Board of Commissioners  
160 High Street  
Warren, Ohio 44481

Citizens of Trumbull County:

I am pleased to submit the comprehensive annual financial report of Trumbull County for the year ended December 31, 2008.

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 unaudited general purpose external financial statements with the Auditor of State within 150 days of year end.

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

Mary Taylor, CPA, Auditor of State, has issued an unqualified ("clean") opinion on Trumbull County's financial statements for the year ended December 31, 2008. The independent auditor's report is located at the front of 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. The MD&A complements this letter of transmittal and should be read in conjunction with it.

***The County and the Form of Government***

Trumbull County, created in 1800, is located in northeast Ohio, on the southern border of Ashtabula County, the eastern borders of Geauga and Portage Counties and the western border of the State of Pennsylvania. The County is approximately forty miles southeast of the City of Cleveland. The County encompasses 24 townships and eleven cities and villages, the largest of which is the City of Warren, the County Seat. The County is in the Youngstown-Warren, Ohio Metropolitan Statistical Area (MSA) comprised of Trumbull, Columbiana and Mahoning Counties, the 54<sup>th</sup> largest of 264 MSA's in the United States.



The County is served by extensive and diversified transportation facilities. More than eighty motor freight carriers serve the area and 40 contract carriers maintain offices or terminals. The County is presently served by two railroad systems - Conrail and CSX. The Western Reserve Port Authority is located within the County and commercial service is provided by Allegiant Airline. Also, Wyman's Executive Airport is located within the County. Three airports within commuting distance of the County, Cleveland Hopkins International Airport, Akron-Canton Regional Airport and Pittsburgh International Airport, provide additional air transportation services.

One major interstate highway traversing the County, the Ohio Turnpike Interstate 80, is a major coast-to-coast route linking the area with such major national economic centers as New York and Chicago. I-80 and local spur I-680 provide quick access to Cleveland, Akron and Youngstown. In addition to federal highways, the County is crisscrossed with modern state highways. State Routes 11, 45, 46 and 82 and U.S. Route 422 facilitate travel within the County and link the County with the industries of the Ohio Valley Region.

The cities, villages and townships, together with various special districts and other governmental entities operating in the County, are responsible for many local governmental services and make significant expenditures to provide such services to County residents. The County, nonetheless, has significant responsibilities in the areas of general government, administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services and public assistance.

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the "Board") is the primary legislative and executive body of the County. The Board is elected at-large in even-numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes and letting contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most County facilities, including various court, correctional and administrative facilities, public assistance and social services facilities and general County facilities.

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four-year terms, are the County Auditor, County Treasurer, County Prosecutor, County Engineer, Coroner, Clerk of Courts, County Recorder and Sheriff. Common Pleas Judges, including the Domestic Relations, Juvenile Court and Probate Court Judges, are also elected on a County-wide basis and serve six-year terms. Court of Appeals Judges are elected on a district-wide basis by the electors of the Counties included in the district for a six-year term.

The County Auditor serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. As the chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County who, by the issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments. In addition, the Auditor is responsible for the preparation of the County payroll and has statutory accounting responsibilities.

As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, the Auditor is the secretary to the County Data Processing Board and serves as the secretary to the County Board of Revision and the County Budget Commission.

The County Treasurer is the custodian of all County funds. The Treasurer is responsible for the investment of idle County funds as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of the total County fund balances of the Auditor and the Treasurer are performed by the two offices, and reconciliations by fund are prepared monthly. The County Budget Commission is comprised of the County Treasurer, Auditor and Prosecutor. The Budget Commission plays an important function in the financial administration of the County government and all other local governments within the County.

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

The Board of County Commissioners are required to adopt a final budget by the close of the fiscal year. This annual budget serves as the foundation for the Trumbull County's financial planning and control. The legal level of control has been established by the Commissioners at the object level within each department. Department heads may transfer resources within a department as they see fit. Transfers between departments, however, needs special approval from the governing Board of County Commissioners.

### ***Administration of the Justice System***

As a part of its justice system, the County maintains the Court of Appeals and the Common Pleas Court which include a Domestic Relations Division, a Juvenile Division and a Probate Division.

The County Prosecutor's office, the Juvenile Detention Center and the County Jail are also maintained by the County. In addition to the responsibilities as a prosecutor of criminal cases, the County Prosecutor is designated by Ohio law as the chief legal counsel for all County officers, boards and agencies, including the Board of Commissioners, the County Auditor and the County Treasurer and all townships and local school districts. The County Prosecutor is also a member of the County Budget Commission.

The Clerk of Courts keeps all official records of the Common Pleas Court, and when the Court of Appeals holds sessions within the County, she also serves as Clerk of Courts of the Court of Appeals. The office of the Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

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

### ***Industry, Commerce and Economic Development***

Employment in the County and Metropolitan Statistical Area (MSA) is primarily in the manufacturing sector and within that sector largely in the automobile and steel industries. Average employment in the County rose from 86,243 in 1983 to more than 98,100 in 2008.

Since 1983, the County has assisted business to expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County has taken advantage of State of Ohio programs such as the Enterprise Zone Program, which permits ad valorem property tax abatements for new real and personal property, and the Community Development Block Grant (CDBG) Program,

which provides funds to create jobs for low and moderate income persons. The County has one of the largest and most successful Enterprise Zones in the State of Ohio, encompassing most political units located within the 625 square-mile area of the County. Over one hundred Enterprise Zone Agreements have been approved by the County Commissioners and seventeen local communities since 1982. The Enterprise Zone has resulted in the creation of thousands of jobs and the retention of tens of thousands jobs. The amount of the investment resulting from projects covered by Trumbull County Enterprise Zone Agreements since 1982 is over one billion dollars. Over 114 Enterprise Zone Agreements have been approved by the Trumbull County Commissioners and 17 communities since 1983. Trumbull County ranks as follows based upon the State's Enterprise Zone Program 2008 Annual Report:

- number of jobs retained (4,668)
- number of Enterprise Zone Agreements (59 active)
- personal property investment (\$685,000,000)
- real property investment (\$176,000,000)
- number of jobs created (1,532); and
- new payroll (\$54,530,000)

Only two new tax abatements were approved in 2008 for business. The reduction in the number of tax abatements is due to the passage of House Bill 66 signed by Governor Taft on June 30, 2005. This reform of Ohio tax law went into effect on July 1, 2005 and affects most Ohio businesses and Ohio income taxpayers. Among the changes are an income tax cut, the phase-out of the tangible personal property and corporation franchise taxes, the elimination of a 10 percent tax rollback on real property classified as commercial, and the introduction of a new low-rate, broad-based Commercial Activity Tax (CAT) on a business's gross receipts. This program may end or be restructured in 2010.

In August 2008, the J.A. McMahan Inc., located in the City of Niles, received a 75 percent tax abatement for ten years on a new real and personal property investment. The minimum investment the company will be required to make is \$1,000,000 and the maximum investment for which abatement will be available is \$1,200,000. This will result in the creation of 6 new jobs.

In October 2008, the Cassen Transport Company, located in the Village of Lordstown, also received a 75 percent tax abatement for ten years on a new real investment. The minimum investment the company will be required to make is \$2,000,000 and the maximum investment for which abatement will be available is \$2,300,000. This will result in the creation of 30 new jobs.

Glunt Industries received a \$280,000 economic development grant and \$100,000 in County Revolving Loan funds which will be used (along with other funding sources) to construct about 4,000 linear feet of sanitary sewer to Glunt Industries and other properties in Warren Township. This will allow for the creation of an additional 30 manufacturing jobs at the site and maintain 100 jobs at that location. This project is scheduled to begin construction in 2009. Glunt Industries and Horvath Mobile were under Environmental Protection Agency mandate to upgrade their septic facilities.

At the end of 2007, 135 acres were added to the Foreign Trade Zone in Trumbull County with the addition of land and existing buildings of Dephi Automotive facilities at the North River Road Facility. Due to downsizing, approximately 1.5 million square feet of vacant industrial buildings will be available for lease. This lease space and the additional 135 acres will now be designated as a Full Authority Foreign Trade Zone (FTZ). All local paperwork was handled by the Trumbull County Planning Commission and on the FTZ committee of the Northeast Ohio Trade and Economic Consortium (NEOTEC). In 2008, the Lordstown Industrial Park was made a Full Authority Foreign Trade Zone which gives an additional 50 plus acres of foreign trade zone land in the County. Trumbull County is one of the largest holders of foreign trade zone designated land in the State of Ohio with well over 1,000 total acres with this current designation.

In 2008, the RPC (Reinvestment Partnership Corporation) who manages the "mini-loan" program along with area banks, provides loans to small and start-up businesses in Trumbull County. This program is administered by WRAP (Warren Redevelopment and Planning) with a member of the Trumbull County Planning Commission to approve loans made outside the City of Warren.

Two loans were granted in the County in 2008 by the board of the RPC, these include \$92,000 to Trumbull Foundry and Alloy in Niles and \$45,000 to Steel Valley Spay Neuter Clinic in Girard. These funds were all matched by the area banks who are members of the RPC. The loan to Trumbull Foundry and Alloy is estimated to create 30 new manufacturing jobs in the County.

An Industrial Site Improvement Fund (ISIF) Grant application was sent to the Ohio Department of Development for the Warren-Trumbull Railroad Project for rail improvements and upgrades of embargoed track from Warren Steel Holdings (WSH) in Champion and Warren Townships to Paige Street in Warren. These upgrades were necessary for the track to be used by WSH. The original ISIF grant for \$750,000 was not granted by the State; however a 629 Roadway Development Grant was given to the County for \$336,100 toward the project. The Mahoning Valley Economic Development Corporation (MVEDC) and the Ohio Rail Commission both put more money into the project and the project was re-engineered. This project should be completed in 2009. This project will help retain 90 manufacturing jobs at Warren Steel Holdings and an additional 25 to 30 jobs at various suppliers to the steel manufacturer on site that require rail service. In addition, Warren Steel is expected to create an additional 25 to 30 jobs at the site within the next two years.

The projection of the production of the Chevy Cobalt at the General Motors Lordstown facility preserved thousands of manufacturing jobs there and created new construction and investment by General Motors supplies in Trumbull County. These include Intier Automotive, Faurecia Exhaust Systems, and Automodular. As of 2008, these suppliers continue to operate in Trumbull County as a result of the new investment by General Motors. The new Chevy Cruze is scheduled to be built at the Lordstown Plant Facility in 2010 and operations at the facility should continue despite the current economic downturn and the closing of many General Motors assembly plants throughout the United States.

The County, in cooperation with the Western Reserve Port Authority, the United States Air Force Reserve Base, the Regional Chamber of Commerce, and the Trumbull County Planning Commission has made capital improvements near the Youngstown-Warren Regional Airport to establish the Air Industrial Complex. A grant from the Economic Development Agency and monies for the State capital budget will fund road, water, and sewer improvements west of the airport. In 2003, the construction of the \$7,000,000 State Route 11 interchange was completed. In addition, Timken Latrobe Steel Distribution has relocated from Youngstown to the Ridge Road area, creating 27 new jobs. The County has provided a \$300,000 loan from the Revolving Loan Fund and tax abatements for this project. Timken will also take advantage of the Foreign Trade Zone which has been established in this area. In 2004, Delphi Automotive Systems completed a \$58,000,000 project at the Air Industrial Park with the construction of a 240,000 square foot plastic injection molding facility. This project will retain 220 jobs and a payroll of approximately \$13,000,000. Tax incentives and State loans were issued for this project.

In 2007, the County obtained a \$400,000 Community Development Block Grant (CDBG) Economic Development grant from the State of Ohio to assist Starr Manufacturing, Inc. Along with \$50,000 from the County's Revolving Loan Fund, the total amount loaned the company was \$450,000. The project will create 18 new jobs in addition to retaining the 60 current jobs held at the facility in Vienna Township. One loan was made through the County's Revolving Loan Fund (RLF) in 2007. The Trumbull County Planning Commission submitted a request to the Ohio Department of Development for a \$400,000 fiscal year 2006 CDBG Economic Development grant to serve as capital for this loan. The County was awarded the grant in 2007. Since 1984, the County has lent over \$3,950,000 in loans through the CDBG and RLF programs assisting businesses with job creation and retention projects.

Delphi Automotive Systems is the world's leading supplier of automotive power and signal distribution systems. The world headquarters for the Delphi Packard Division of Delphi Automotive is located in Trumbull County. Since 2001, Delphi Packard has built a new research and development facility in Champion Township and new injection molding facilities in the City of Cortland and Vienna Township. With the aid of Enterprise Zone Agreements, financing for infrastructure and State grants and loans, approximately 500 jobs were retained and over \$150,000,000 in new investments were made in the County. In 2005, Delphi Packard reorganized its office and manufacturing space, moving from the City

of Warren to its main manufacturing and engineering facility on North River Road in Howland Township. The Delphi Corporation, based out of Troy, Michigan, is currently operating under Chapter 11 bankruptcy protection. In 2006, Delphi Packard Electric employees were offered and accepted lump sum payments of \$35,000 to \$140,000 to retire or quit their jobs. Approximately 660 hourly electrical workers remain on the job after the buyout offer. Over 3,000 of the 3,800 hourly workers in Trumbull County accepted the lump sum buyout offers. According to the Company's Public Relations office, a total of 1,550 workers remain employed in the County in 2008.

**Income**

According to the 2000 U.S. Census reports, the median income for County households was \$38,298, compared to State and National medians of \$40,956 and \$41,994, respectively. In 2006, the United States Department of Housing and Urban Development updated the income limits defining the income criteria for the various grant programs available to low-income persons. The median income listed in the February 2008 publication for the County is \$51,400; however, new official census information will not be available until 2010.

According to the Ohio Department of Taxation, the average federal gross adjusted income for residents of all school districts in the County filing Ohio personal income tax returns in 2008 (for tax year 2007) was \$45,051, compared to the average of \$68,327 for all Ohio school districts.

**Housing**

The following is 2000 Census information concerning housing in the County with comparative statistics for the City of Warren and the State and the United States. New summary file census data will be available after 2010; however, they have published estimates for the County, State and nation. The housing estimates last updated on July 1, 2006 reflect 96,905 (1.9 percent increase since 2000) housing units in the County, 5,044,709 (5.5 percent increase since 2000) housing units in the State of Ohio and 126,316,181 (9.0 percent increase since 2000) housing units in the United States:

	2002 Median Value of Owner-Occupied Homes	% Constructed Prior to 1940	Number of Housing Units		
			1990	2006	% Change
City of Warren	\$63,400	28.3%	21,785	21,279	(2.3%)
County	85,500	21.1	90,533	96,905	7.0
State	103,700	22.5	4,371,945	5,044,709	15.4
United States	119,600	15.0	102,263,678	126,316,181	23.5

Source: U.S. Census Bureau

**Major Initiatives**

A number of County projects were completed to help the government run more efficiently and help the County compete for future job growth.

*Computerization*

The Record Retention project is software that the County is developing to enhance record retention along with document imaging.

Disaster recovery is also being developed and implemented at this time.

Other software updates that are under consideration include a new jail management system, internet security system, Computer Assisted Mass Appraisal (CAMA) real estate software and a new accounting system.



### *Sanitary Engineer - Water and Sewer*

The County, through the Sanitary Engineer's Department, is in the process of making various capital improvements which will be funded by special assessments through the enterprise funds. Some other improvements that were in process include the improvement of the McKinley Heights Sewer Improvement(Phase II), Brookfield Center South Sewer project, the State Road Sewer Project, the Scott Street Sewer project, the Cadwallader-Sonk Sewer project, the Brookfield Center North Sewer project, the East Bazetta Sanitary Sewer project, the Little Squaw Creek Interceptor Sewer project, the March Avenue Sewer project, the Henn-Hyde Road Sanitary Sewer project, and the Lakeshore Drive Sanitary Sewer project and expanding and improving the water system in the County through the construction of the Southeast Water District Project and the Champion Water Tower project and various other projects.

### *Geographic Information System (GIS)*

The County has an ongoing project of developing and implementing an interdepartmental County-wide geographic information system (GIS). This system will provide aerial photography, geodetic control, analytical triangulation, GIS photogram metric mapping and property conversion. This computerized property management and informational system will provide the public as well as departments with valuable data and information about the County as a whole.

### ***Long-term financial planning***

Trumbull County is currently developing a five (5) year capital budget plan. Commencing with years 2008 thru 2013, this budget will be used as a plan for capital spending projects and will be updated annually to maintain a five year outlook. This budget is meant to provide guidance by the Board of County Commissioners and other elected officials in determining the County's future capital needs.

Within the County's general fund operating budget, the Commissioners appropriate between \$500,000-\$1,000,000 in a contingency account for anticipated capital and other operating needs.

### ***Relevant Financial Policies***

The County imposed an additional 0.25 percent sales tax levy for County operations, along with a 0.25 percent levy for public safety services in October 2005. The current annual revenues from these levies are estimated to be \$9.0 million.

### ***Acknowledgments***

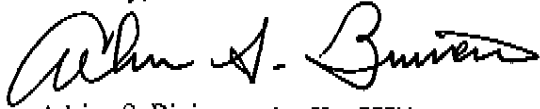
The publication of this CAFR represents an important achievement in the ability of Trumbull County to provide significantly enhanced financial information and accountability to the citizens of Trumbull County, its elected officials, County management and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management and reporting capabilities.

I would like to acknowledge the efforts of the entire staff of the Trumbull County Auditor's office and Data Processing Department for their contributions to this report. Special thanks are extended to Trumbull County's accounting staff, for their effort and dedication to this project. The guidance given by Local Government Services of the Auditor of State's Office was greatly appreciated. They provided valuable assistance in a most professional manner.

I would also like to recognize Trumbull County Treasurer Sam C. Lamancusa and his staff for their periodic assistance and to thank the Trumbull County Board of Commissioners for their support of this CAFR.

Lastly, I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts towards continuing the sound financial management for Trumbull County.

Sincerely,

A handwritten signature in black ink, appearing to read "Adrian S. Biviano". The signature is fluid and cursive, with a long horizontal stroke at the end.

Adrian S. Biviano, MBA, CPA, CGFM  
Trumbull County Auditor

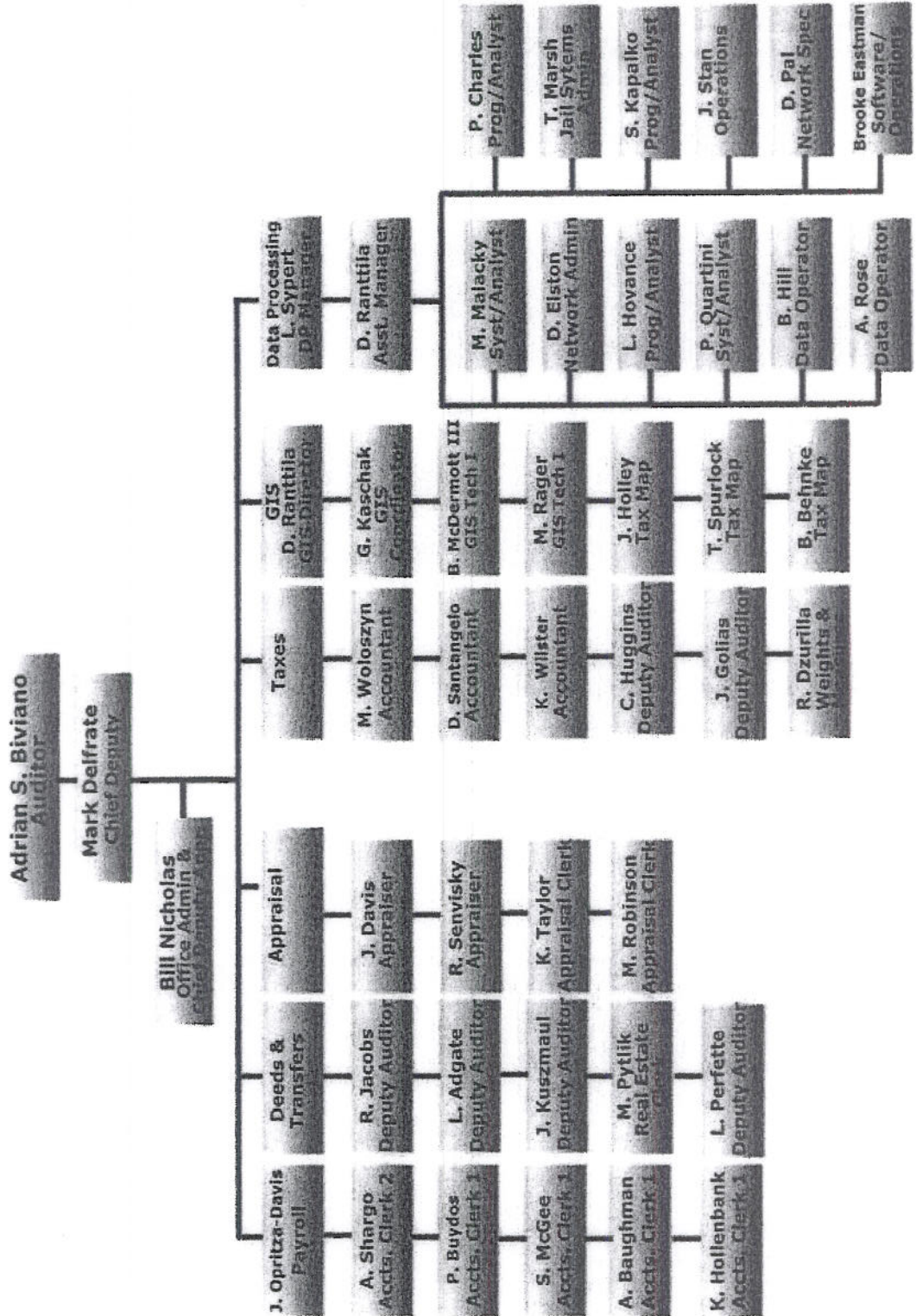
**Trumbull County, OHIO**

**ELECTED OFFICIALS  
DECEMBER 31, 2008**

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County Commissioners	Daniel E. Polivka Frank S. Fuda Paul E. Heltzel
County Auditor .....	Adrian S. Biviano
County Treasurer .....	Sam C. Lamancusa
County Prosecutor.....	Dennis Watkins
County Engineer .....	John D. Latell, Sr.
County Coroner.....	Theodore Soboslay
Clerk of Courts.....	Karen Infante Allen
County Recorder .....	Diane J. Marchese
County Sheriff.....	Thomas L. Altieri
County Pleas Judges	Peter J. Kontos W. Wyatt McKay John M. Stuard Andrew D. Logan
Domestic Relations/Juvenile Court Judges	Richard L. James Pamela A. Rintala
Probate Court Judge.....	Thomas A. Swift

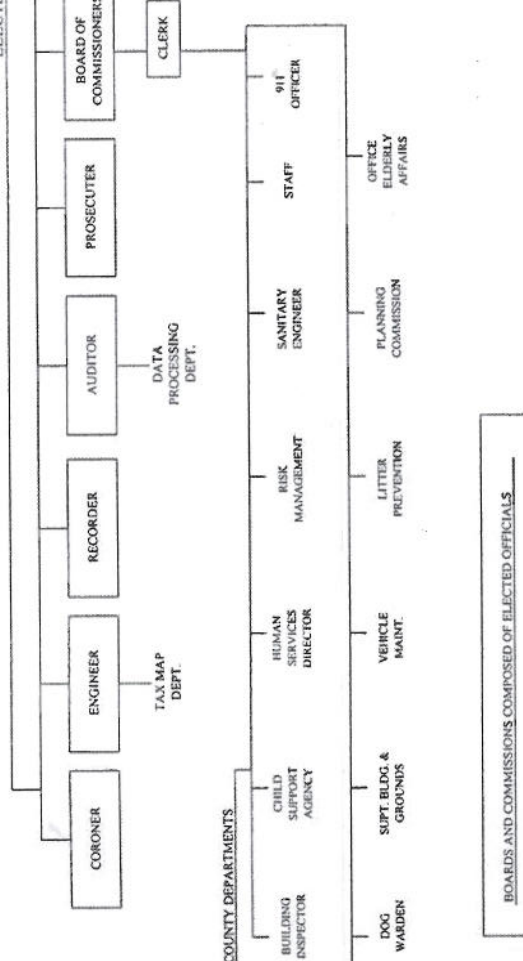
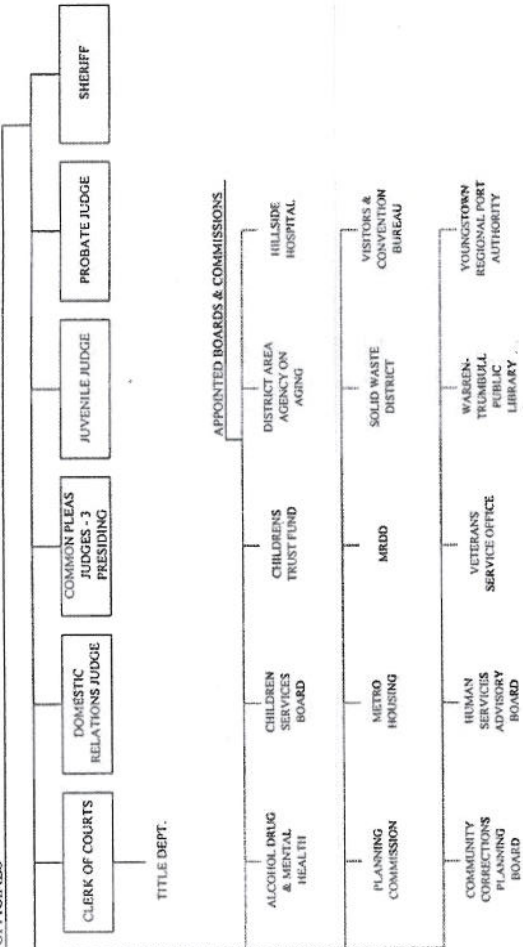
**TRUMBULL COUNTY  
AUDITOR'S OFFICE ORGANIZATION CHART**



# TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF TRUMBULL COUNTY

### ELECTED OFFICIALS



**BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS**

<b>BUDGET COMMISSION</b> Auditor Prosecutor Treasurer	<b>RECORDS COMMISSION</b> Recorder Auditor Clerk of Courts Commissioner Prosecutor	<b>BOARD OF TAX REVISION</b> Auditor Commissioner Treasurer	<b>MICROFILMING BOARD</b> Recorder (Adm.) Auditor Clerk of Courts Commissioner Treasurer
<b>DATA PROCESSING BOARD</b> Auditor (Adm.) Clerk of Courts Commissioner Recorder Treasurer Board of Elections (2)			



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Trumbull County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emen".

Executive Director



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Trumbull County  
160 High Street N.W.  
Warren, Ohio 44481

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio (the County), as of and for the year ended December 31, 2008, 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 Fairhaven Industries, Inc., which represents 100% of the assets and 100% of the revenues of the discretely presented component unit. Other auditors 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 Fairhaven Industries, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Public Assistance, County Board of Mental Retardation, Children Services, and Community Mental Health 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 22, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State of Ohio

June 22, 2009

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

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The discussion and analysis of Trumbull County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2008. 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, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key Financial Highlights for 2008 are as follows:

- In total, net assets increased by \$543,080 or .31 percent. Net assets of governmental activities decreased \$3,010,599 or 2.18 percent from 2007. Net assets of business-type activities increased \$3,553,679, which represents a 9.79 percent increase over 2007.
- All revenues totaled \$182,439,029. General revenues accounted for \$68,170,648 or 37.37 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$114,268,381 or 62.63 percent of all revenues.
- Total assets of governmental activities decreased by \$1,207,759 from 2007. Intergovernmental and sales tax receivables increased by \$3,013,365 and \$1,452,340 respectively. These increases were offset by a \$3,014,922 decrease in cash and cash equivalents and a \$4,125,576 decrease in capital assets where depreciation exceeded additions for the year.
- The County had \$166,003,046 in expenses related to governmental activities while only \$99,415,411 of these expenses was offset by program specific charges for services, grants and contributions. Governmental activities general revenues equaled \$67,836,193 in 2008, of which \$55,382,575 were tax monies and the remaining \$12,453,618 was generated from interest, grants and entitlements not related to a specific program and miscellaneous revenues.

### **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 readers can understand Trumbull County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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 finances. 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 remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

### **Reporting the County as a Whole**

#### *Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2008?" The Statement of Net Assets and the Statement of Activities answer this question.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

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These statements include all *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth and other factors.

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

*Governmental Activities* – Most of the County's programs and services are reported here including general government, public safety, public works, health and human services. These services are funded primarily by taxes and intergovernmental revenues including Federal and State grants and other shared revenues.

*Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

**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, Public Assistance, County Board of Mental Retardation, Community Mental Health and Children Services special revenue funds, the General Obligation Bond Retirement debt service fund and the Construction capital projects fund.

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

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



**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2008  
Unaudited

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

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' gasoline purchases, self insurance programs for employee medical benefits, a telephone communication system and workers' compensation.

**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 2008 compared to 2007:

(Table 1) (continued)  
Net Assets

	Governmental Activities		Business-Type		Total	
	2008	2007	2008	2007	2008	2007
<b>Assets</b>						
Current and Other Assets	\$150,814,694	\$147,896,877	\$6,394,554	\$4,842,168	\$157,209,248	\$152,739,045
Capital Assets, Net	79,371,210	83,496,786	42,660,450	39,910,961	122,031,660	123,407,747
<b>Total Assets</b>	<b>230,185,904</b>	<b>231,393,663</b>	<b>49,055,004</b>	<b>44,753,129</b>	<b>279,240,908</b>	<b>276,146,792</b>
<b>Liabilities</b>						
Current Liabilities	56,100,342	52,774,945	1,217,610	1,097,774	57,317,952	53,872,719
Long-term Liabilities						
Due within one Year	3,394,761	3,011,298	823,184	751,451	4,217,945	3,762,749
Due in More than one Year	35,561,138	37,467,158	7,154,388	6,597,761	42,715,526	44,064,919
<b>Total Liabilities</b>	<b>\$95,056,241</b>	<b>\$93,253,401</b>	<b>\$9,195,182</b>	<b>\$8,446,986</b>	<b>\$104,251,423</b>	<b>\$101,700,387</b>

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

(Table 1) (continued)  
*Net Assets*

	Governmental Activities		Business-Type		Total	
	2008	2007	2008	2007	2008	2007
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	\$59,848,806	\$63,751,232	\$34,935,809	\$32,830,086	\$94,784,615	\$96,581,318
Restricted for:						
Capital Projects	5,998,252	10,614,681	0	0	5,998,252	10,614,681
Debt Service	4,761,629	3,151,067	0	0	4,761,629	3,151,067
Road Repair and Improvement	4,534,603	5,392,529	0	0	4,534,603	5,392,529
County Board of Mental Retardation	8,148,969	8,993,070	0	0	8,148,969	8,993,070
Real Estate Assessment	5,856,162	4,819,481	0	0	5,856,162	4,819,481
Community Mental Health	6,560,100	7,613,890	0	0	6,560,100	7,613,890
Children Services	7,604,050	7,112,790	0	0	7,604,050	7,112,790
Youth Services	1,542,346	2,287,709	0	0	1,542,346	2,287,709
Revolving Loan Economic Development	1,446,230	1,527,521	0	0	1,446,230	1,527,521
Other Purposes	7,884,798	8,057,515	0	0	7,884,798	8,057,515
Unrestricted	20,943,718	14,818,777	4,924,013	3,476,057	25,867,731	18,294,834
<b>Total Net Assets</b>	<b>\$135,129,663</b>	<b>\$138,140,262</b>	<b>\$39,859,822</b>	<b>\$36,306,143</b>	<b>\$174,989,485</b>	<b>\$174,446,405</b>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$174,989,485 including \$135,129,663 in governmental activities and \$39,859,822 in business-type activities at the close of the year.

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted and Unrestricted.

The County's largest portion relates to invested in capital assets, net of related debt. This accounts for 54.17 percent of net assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

The County's next largest portion of net assets relates to restricted assets. This accounts for 31.05 percent of net assets. These net assets represent resources that are subject to external restrictions on how they may be used. Unrestricted net assets accounts for 14.78 percent of total net assets. Unrestricted net assets may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net assets. Governmental net assets had a negative balance in the unrestricted net assets and positive amounts in both restricted and invested in capital assets, net of related debt. The business-type activities can report a positive in both unrestricted and invested in capital assets, net of related debt.

Sales tax collected in 2008 totaled \$23,262,598 which is a \$1,696,014 or 6.8 percent decrease from 2007 collections of \$24,958,612.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

Health and human services accounts for 58.09 percent of governmental expenses. Of the \$166,003,046 in total governmental expenses, \$17,777,902 was covered by direct charges to users of the services. These charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, and for title and court fees. Safety services charges for services includes items such as fees for boarding prisoners, patrolling subdivisions, and for special details. Health includes charges for services provided to clients of the Mental Retardation's Board and Mental Health Board (ADMH).

Of the \$15,892,903 total business-type expenses, 91.63 percent was covered by the \$14,562,820 direct charges to users of the services. These charges are for water and sewer services.

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

In order to further understand what makes up the changes in net assets for the current year, the following gives readers further details regarding the results of activities for 2008 and 2007.

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

	Governmental Activities 2008	Governmental Activities 2007	Business Type 2008	Business Type 2007	Total 2008	Total 2007
<b>Program Revenues</b>						
Charges for Services and Sales	\$17.78	\$14.45	\$14.56	\$13.46	\$32.34	\$27.91
Operating Grants and Contributions	80.50	84.30	0.00	0.72	80.50	85.02
Capital Grants and Contributions	1.14	6.93	0.29	7.99	1.43	14.92
<i>Total Program Revenues</i>	<u>99.42</u>	<u>105.68</u>	<u>14.85</u>	<u>22.17</u>	<u>114.27</u>	<u>127.85</u>
<b>General Revenues</b>						
Property Taxes	32.12	38.22	0.00	0.00	32.12	38.22
Sales Taxes	23.26	24.96	0.00	0.00	23.26	24.96
Grants and Entitlements	7.94	6.84	0.00	0.00	7.94	6.84
Interest	3.04	5.34	0.15	0.21	3.19	5.55
Miscellaneous	1.47	1.08	0.18	0.20	1.65	1.28
<i>Total General Revenues</i>	<u>67.83</u>	<u>76.44</u>	<u>0.33</u>	<u>0.41</u>	<u>68.16</u>	<u>76.85</u>
<i>Total Revenues</i>	<u>\$167.25</u>	<u>\$182.12</u>	<u>\$15.18</u>	<u>\$22.58</u>	<u>\$182.43</u>	<u>\$204.70</u>

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

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

	Governmental Activities 2008	Governmental Activities 2007	Business Type 2008	Business Type 2007	Total 2008	Total 2007
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	\$22.47	\$27.37	\$0.00	\$0.00	\$22.47	\$27.37
Judicial	11.62	11.17	0.00	0.00	11.62	11.17
Public Safety	18.57	17.97	0.00	0.00	18.57	17.97
Public Works	14.30	11.84	0.00	0.00	14.30	11.84
Health	44.60	39.94	0.00	0.00	44.60	39.94
Human Services	51.84	50.50	0.00	0.00	51.84	50.50
Economic Development and Assistance	0.12	0.22	0.00	0.00	0.12	0.22
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	2.49	2.55	0.00	0.00	2.49	2.55
Water	0.00	0.00	4.33	5.03	4.33	5.03
Sewer	0.00	0.00	11.56	11.86	11.56	11.86
Bond Issuance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Program Expenses</i>	<u>166.01</u>	<u>161.56</u>	<u>15.89</u>	<u>16.89</u>	<u>181.90</u>	<u>178.45</u>
<i>Increase (Decrease) in Net Assets Before Transfers</i>	1.24	20.56	(0.70)	5.69	0.54	26.25
Transfers	(4.30)	(2.02)	4.30	2.02	0.00	0.00
<i>Change in Net Assets</i>	<u>(3.01)</u>	<u>18.55</u>	<u>3.55</u>	<u>7.71</u>	<u>0.54</u>	<u>26.25</u>
<i>Net Assets Beginning of Year</i>	<u>138.14</u>	<u>119.59</u>	<u>36.31</u>	<u>28.60</u>	<u>174.45</u>	<u>148.19</u>
<i>Net Assets End of Year</i>	<u>\$135.13</u>	<u>\$138.14</u>	<u>\$39.86</u>	<u>\$36.31</u>	<u>\$174.99</u>	<u>\$174.44</u>

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

As of the end of the current year, the County’s governmental funds reported combined ending fund balances of \$58,224,912. \$47,561,953 of this total represents unreserved fund balance, which is available for appropriation at the government’s discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$16,467,516 with total fund balance of \$17,587,798. Unreserved fund balance represents 41.02 percent of expenditures. This is one measurement of the general fund’s liquidity. The general fund balance increased by \$1,330,637 with revenues exceeding expenditures by \$4,320,737. The increase is primarily due to the increase in sales tax collections.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

The Public Assistance, County Board of Mental Retardation and Community Mental Health major special revenue funds and the Construction capital projects fund had decreases in fund balance of \$296,470, \$1,197,953, \$2,355,884, and \$3,020,872 respectively and the decreases are primarily due to increasing operating costs. The Children Services major special revenue fund and General Obligation Bond Retirement debt service fund had increases in fund balance of \$808,402 and \$248,370, respectively. The Children Services major special revenue fund balances increased due to keeping operating costs closer to revenues. The General Obligation Bond Retirement debt service fund balance increased due to an increase in permissive sales tax.

*Business Type Funds* – The County's water and sewer operations are reported on a full accrual basis. In 2008, the net assets for the water and sewer funds increased by \$107,256 and \$3,218,734 respectively, mainly from increases in charges for services and contributed capital.

**General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2008, the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations which increased appropriations by \$462,481.

For the General fund, final budgeted revenues were \$40,911,467 and actual revenue collections were \$41,807,037. The major factors contributing to the increase of actual revenues over the final budgeted amounts were better returns on investments and increased revenues from fines, rentals, and charges for services. Final expenditures were \$1,517,148 less than budgeted appropriations.

**Capital Assets and Debt Administration**

*Capital Assets*

Table 3 shows 2008 values compared to 2007.

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2008	2007	2008	2007	2008	2007
Land	\$2,548,547	\$2,580,490	\$233,219	\$233,219	\$2,781,766	\$2,813,709
Construction in Progress	5,895,743	11,705,681	6,762,083	3,809,093	12,657,826	15,514,774
Buildings and Improvements	29,900,954	27,470,000	2,267,849	2,497,199	32,168,803	29,967,199
Furniture and Fixtures	3,331,988	3,852,812	0	0	3,331,988	3,852,812
Equipment	0	0	455,294	476,983	455,294	476,983
Vehicles	3,042,088	2,792,415	367,911	474,496	3,409,999	3,266,911
Infrastructure	34,651,890	35,095,388	32,574,094	32,419,971	67,225,984	67,515,359
<b>Total Capital Assets</b>	<b>\$79,371,210</b>	<b>\$83,496,786</b>	<b>\$42,660,450</b>	<b>\$39,910,961</b>	<b>\$122,031,660</b>	<b>\$123,407,747</b>

The County's investment in capital assets for its governmental and business type activities as of December 31, 2008 amounts to \$122,031,660 (net of accumulated depreciation). Information relative to capital assets is identified in Note 15 of the basic financial statements.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*Unaudited*

*Debt*

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

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

	Governmental	Governmental	Business-Type	Business-Type	Total	Total
	Activities	Activities	Activities	Activities		
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$19,871,460	\$16,419,076	\$722,472	\$811,751	\$20,593,932	\$17,230,827
Revenue Bonds	4,440,000	0	3,308,800	2,665,800	7,748,800	2,665,800
Special Assessment Bonds	2,323,682	2,579,227	0	0	2,323,682	2,579,227
Notes	2,155,000	9,820,000	0	0	2,155,000	9,820,000
OPWC Loans	2,014,861	2,123,075	984,368	1,061,147	2,999,229	3,184,222
OWDA Loans	709,478	905,294	2,714,599	2,548,708	3,424,077	3,454,002
Capital Leases	613,137	993,824	0	0	613,137	993,824
Compensated Absences	5,641,123	5,163,240	247,333	261,806	5,888,456	5,425,046
Claims Payable	1,187,158	2,474,718	0	0	1,187,158	2,474,718
<b>Total</b>	<b>\$38,955,899</b>	<b>\$40,478,454</b>	<b>\$7,977,572</b>	<b>\$7,349,212</b>	<b>\$46,933,471</b>	<b>\$47,827,666</b>

Outstanding special assessment bonds at December 31, 2008, totaled \$2,323,682 with \$255,545 being retired during the year. Special assessment bonds are backed by the full faith and credit of the County. In the event of payment default by the property owner, the County would be responsible for the debt service payments.

The County has loans outstanding to both the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA). At December 31, 2008, the outstanding balances were \$2,999,229 and \$3,424,077 respectively. During the year the County retired \$195,465 and \$747,106, in OPWC and OWDA loans respectively. The loan proceeds were used for ongoing sewer and water system improvements and are being repaid primarily by usage charges.

The County maintains an A3 credit rating from Moody's Investors Service, Inc. The overall debt margin at December 31, 2008 was \$57,913,390 with an unvoted total debt margin of \$6,707,009.

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

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report and requests for additional financial information should be addressed to Adrian S. Biviano, Trumbull County Auditor, 160 High St. N.W. Warren, Ohio 44481.

**Trumbull County, Ohio**  
*Statement of Net Assets*  
December 31, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$81,986,499	\$4,852,467	\$86,838,966	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	190,663	0	190,663	183,385
With Fiscal Agents	48,039	0	48,039	0
Investments in Segregated Accounts	0	0	0	293,145
Materials and Supplies Inventory	546,639	3,550	550,189	0
Accrued Interest Receivable	384,866	44,581	429,447	0
Accounts Receivable	885,689	1,712,498	2,598,187	71,556
Internal Balances	231,818	(231,818)	0	0
Intergovernmental Receivable	14,790,232	0	14,790,232	0
Prepaid Items	565,755	1,758	567,513	0
Permissive Sales Taxes Receivable	3,201,169	0	3,201,169	0
Property Taxes Receivable	41,427,268	0	41,427,268	0
Special Assessments Receivable	4,956,703	0	4,956,703	0
Loans Receivable	1,276,372	0	1,276,372	0
Deferred Charges	322,982	11,518	334,500	0
Nondepreciable Capital Assets	8,444,290	6,995,302	15,439,592	1,000
Depreciable Capital Assets, Net	70,926,920	35,665,148	106,592,068	46,328
<i>Total Assets</i>	<u>230,185,904</u>	<u>49,055,004</u>	<u>279,240,908</u>	<u>595,414</u>
<b>Liabilities</b>				
Accounts Payable	4,360,285	292,758	4,653,043	605
Accrued Wages	3,680,175	161,511	3,841,686	28,191
Contracts Payable	804,767	0	804,767	0
Intergovernmental Payable	3,639,442	604,897	4,244,339	0
Matured Compensated Absences Payable	62,210	1,874	64,084	0
Accrued Interest Payable	247,094	156,570	403,664	0
Claims Payable	872,091	0	872,091	0
Deferred Revenue	34,749,278	0	34,749,278	0
Notes Payable	7,685,000	0	7,685,000	0
Long-Term Liabilities:				
Due Within One Year	3,394,761	823,184	4,217,945	0
Due In More Than One Year	35,561,138	7,154,388	42,715,526	0
<i>Total Liabilities</i>	<u>95,056,241</u>	<u>9,195,182</u>	<u>104,251,423</u>	<u>28,796</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	59,848,806	34,935,809	94,784,615	0
Restricted for:				
Capital Projects	5,998,252	0	5,998,252	91,522
Debt Service	4,761,629	0	4,761,629	0
Road Repair and Improvement	4,534,603	0	4,534,603	0
County Board of Mental Retardation	8,148,969	0	8,148,969	0
Real Estate Assessment	5,856,162	0	5,856,162	0
Community Mental Health	6,560,100	0	6,560,100	0
Children Services	7,604,050	0	7,604,050	0
Youth Services	1,542,346	0	1,542,346	0
Revolving Loan Economic Development	1,446,230	0	1,446,230	0
Other Purposes	7,884,798	0	7,884,798	0
Unrestricted	20,943,718	4,924,013	25,867,731	475,096
<i>Total Net Assets</i>	<u>\$135,129,663</u>	<u>\$39,859,822</u>	<u>\$174,989,485</u>	<u>\$566,618</u>

See accompanying notes to the basic financial statements



**Trumbull County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$22,470,546	\$7,719,834	\$3,800,170	\$0
Judicial	11,617,132	3,389,925	16,224	0
Public Safety	18,569,997	3,875,187	4,450,206	0
Public Works	14,302,140	237,192	6,762,587	1,139,200
Health	44,596,310	556,345	26,022,754	0
Human Services	51,838,040	1,999,419	39,417,263	0
Economic Development and Assistance	116,927	0	29,105	0
Interest and Fiscal Charges	2,491,954	0	0	0
<b>Total Governmental Activities</b>	<b>166,003,046</b>	<b>17,777,902</b>	<b>80,498,309</b>	<b>1,139,200</b>
<b>Business-Type Activities:</b>				
Water	4,332,253	4,816,047	0	139,750
Sewer	11,560,650	9,746,773	0	150,400
<b>Total Business-Type Activities</b>	<b>15,892,903</b>	<b>14,562,820</b>	<b>0</b>	<b>290,150</b>
<b>Total - Primary Government</b>	<b>\$181,895,949</b>	<b>\$32,340,722</b>	<b>\$80,498,309</b>	<b>\$1,429,350</b>
<b>Component Unit</b>				
Fairhaven Sheltered Workshop, Inc.	\$2,770,305	\$447,879	\$2,225,885	\$0

**General Revenues**

Property Taxes Levied for:

- General Purposes
- County Board of Mental Retardation
- Community Mental Health
- Children Services
- Senior Citizens Levy

Permissive Sales Tax Levied for:

- General Purposes
- Bond Retirement

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Interest

Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

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

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$10,950,542)	\$0	(\$10,950,542)	\$0
(8,210,983)	0	(8,210,983)	0
(10,244,604)	0	(10,244,604)	0
(6,163,161)	0	(6,163,161)	0
(18,017,211)	0	(18,017,211)	0
(10,421,358)	0	(10,421,358)	0
(87,822)	0	(87,822)	0
(2,491,954)	0	(2,491,954)	0
<u>(66,587,635)</u>	<u>0</u>	<u>(66,587,635)</u>	<u>0</u>
0	623,544	623,544	0
<u>0</u>	<u>(1,663,477)</u>	<u>(1,663,477)</u>	<u>0</u>
0	(1,039,933)	(1,039,933)	0
<u>(66,587,635)</u>	<u>(1,039,933)</u>	<u>(67,627,568)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(96,541)</u>
6,732,689	0	6,732,689	0
13,588,921	0	13,588,921	0
3,027,701	0	3,027,701	0
6,735,393	0	6,735,393	0
2,035,273	0	2,035,273	0
20,123,020	0	20,123,020	0
3,139,578	0	3,139,578	0
7,944,641	0	7,944,641	0
0	0	0	1,300
3,039,022	156,721	3,195,743	14,092
1,469,955	177,734	1,647,689	0
<u>67,836,193</u>	<u>334,455</u>	<u>68,170,648</u>	<u>15,392</u>
<u>(4,259,157)</u>	<u>4,259,157</u>	<u>0</u>	<u>0</u>
<u>63,577,036</u>	<u>4,593,612</u>	<u>68,170,648</u>	<u>15,392</u>
(3,010,599)	3,553,679	543,080	(81,149)
<u>138,140,262</u>	<u>36,306,143</u>	<u>174,446,405</u>	<u>647,767</u>
<u>\$135,129,663</u>	<u>\$39,859,822</u>	<u>\$174,989,485</u>	<u>\$566,618</u>

**Trumbull County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2008*

	General	Public Assistance	County Board of Mental Retardation	Community Mental Health	Children Services	General Obligation Bond Retirement
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$16,242,350	\$2,079,628	\$7,350,234	\$1,871,900	\$7,706,246	\$1,573,800
Cash and Cash Equivalents:						
In Segregated Accounts	96,892	0	0	0	81,350	0
With Fiscal Agents	0	0	0	0	0	48,039
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	413,320	0	0	0	0	0
Materials and Supplies Inventory	121,636	0	6,492	0	13,580	0
Accrued Interest Receivable	320,054	0	0	0	0	1,200
Accounts Receivable	312,724	0	5,349	0	901	0
Interfund Receivable	213,833	10,265	0	0	0	0
Intergovernmental Receivable	3,420,784	13,980	899,700	5,502,148	420,202	120,096
Prepaid Items	432,780	9,116	28,765	61,343	12,787	0
Permissive Sales Taxes Receivable	2,557,273	0	0	0	0	643,896
Property Taxes Receivable	7,130,031	0	20,241,414	3,631,766	8,003,666	0
Special Assessments Receivable	0	0	0	0	0	4,956,703
Loans Receivable	0	0	0	0	0	0
Restricted Assets:						
<i>Total Assets</i>	<u>\$31,261,677</u>	<u>\$2,112,989</u>	<u>\$28,531,954</u>	<u>\$11,067,157</u>	<u>\$16,238,732</u>	<u>\$7,343,734</u>
<b>Liabilities</b>						
Accounts Payable	\$408,145	\$455,458	\$1,220,967	\$1,334,153	\$185,369	\$0
Accrued Wages	1,370,913	461,553	737,046	33,638	506,065	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	340,463	359,941	180,135	7,064	106,274	0
Matured Compensated Absences Payable	24,603	6,345	0	0	0	0
Interfund Payable	505,909	298,659	525,322	33,801	156,550	0
Deferred Revenue	11,023,846	0	21,061,665	7,432,303	8,423,868	5,411,757
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>13,673,879</u>	<u>1,581,956</u>	<u>23,725,135</u>	<u>8,840,959</u>	<u>9,378,126</u>	<u>5,411,757</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	706,962	172,130	1,010,163	401,384	275,302	0
Reserved for Loans Receivable	0	0	0	0	0	0
Reserved for Unclaimed Monies	413,320	0	0	0	0	0
Unreserved, Undesignated, Reported in:						
General Fund	16,467,516	0	0	0	0	0
Special Revenue Funds	0	358,903	3,796,656	1,824,814	6,585,304	0
Debt Service Fund	0	0	0	0	0	1,931,977
Capital Projects Funds (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances</i>	<u>17,587,798</u>	<u>531,033</u>	<u>4,806,819</u>	<u>2,226,198</u>	<u>6,860,606</u>	<u>1,931,977</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$31,261,677</u>	<u>\$2,112,989</u>	<u>\$28,531,954</u>	<u>\$11,067,157</u>	<u>\$16,238,732</u>	<u>\$7,343,734</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2008*

Construction	Other Governmental Funds	Total Governmental Funds		
			<b>Total Governmental Fund Balances</b>	<b>\$58,224,912</b>
			<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
			Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	79,371,210
\$9,187,608	\$21,745,352	\$67,757,118		
0	12,421	190,663	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
0	0	48,039	Intergovernmental	11,535,746
0	0	413,320	Special Assessments	4,956,703
0	404,931	546,639	Sales Taxes	1,665,266
41,023	22,589	384,866	Property Taxes	<u>6,677,990</u>
0	566,256	885,230		
951,872	175,747	1,351,717	<b>Total</b>	<b>24,835,705</b>
0	4,413,322	14,790,232	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.	
0	20,964	565,755	Net Assets	11,061,665
0	0	3,201,169	Compensated Absences	42,841
0	2,420,391	41,427,268	Claims Payable	2,059,249
0	0	4,956,703	Internal Balances	<u>(804,278)</u>
0	1,276,372	1,276,372		
<u>\$10,180,503</u>	<u>\$31,058,345</u>	<u>\$137,795,091</u>	<b>Total</b>	<b>12,359,477</b>
			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	322,982
\$2,452	\$734,233	\$4,340,777		
0	556,234	3,665,449	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(156,633)
795,564	9,203	804,767	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
0	137,905	1,131,782	General Obligation Bonds	(19,784,388)
0	31,262	62,210	Notes Payable	(2,155,000)
0	684,509	2,204,750	Compensated Absences	(5,641,123)
0	6,231,544	59,584,983	Special Assessment Bonds	(2,412,914)
90,461	0	90,461	Revenue Bonds Payable	(4,440,000)
7,685,000	0	7,685,000	OWDA Loan	(709,478)
<u>8,573,477</u>	<u>8,384,890</u>	<u>79,570,179</u>	OPWC Loans	(2,014,861)
			Accounting Loss on Bonds	118,267
3,984,018	2,489,673	9,039,632	Bond Premiums	(116,107)
0	1,210,007	1,210,007	Claims Payable	(2,059,249)
0	0	413,320	Capital Leases Payable	<u>(613,137)</u>
0	0	16,467,516	<b>Total</b>	<b>(39,827,990)</b>
0	15,092,081	27,657,758		
0	0	1,931,977	<i>Net Assets of Governmental Activities</i>	<u><u>\$135,129,663</u></u>
(2,376,992)	3,881,694	1,504,702		
<u>1,607,026</u>	<u>22,673,455</u>	<u>58,224,912</u>		
<u>\$10,180,503</u>	<u>\$31,058,345</u>	<u>\$137,795,091</u>		

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2008*

	General	Public Assistance	County Board of Mental Retardation	Community Mental Health	Children Services	General Obligation Bond Retirement
<b>Revenues</b>						
Property Taxes	\$7,043,190	\$0	\$12,885,245	\$3,050,226	\$6,790,723	\$0
Permissive Sales Tax	18,889,541	0	0	0	0	2,707,791
Intergovernmental	7,602,852	27,169,200	10,125,367	14,308,385	8,347,185	154,188
Interest	2,312,395	0	0	0	0	10,748
Fees, Licenses and Permits	4,270,552	0	0	0	0	0
Fines and Forfeitures	289,873	0	0	0	0	0
Rentals and Royalties	615,495	0	776	243	0	0
Charges for Services	3,380,650	62,587	459,931	24,030	359,022	0
Contributions and Donations	0	0	0	46,500	0	0
Special Assessments	0	0	0	0	0	597,435
Other	66,011	0	0	107,983	1,817	172,279
<i>Total Revenues</i>	<u>44,470,559</u>	<u>27,231,787</u>	<u>23,471,319</u>	<u>17,537,367</u>	<u>15,498,747</u>	<u>3,642,441</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	16,581,349	0	0	0	0	186,163
Judicial	11,097,406	0	0	0	0	0
Public Safety	11,443,862	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	24,669,272	19,893,251	0	0
Human Services	867,345	28,721,656	0	0	14,664,247	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	134,412	0	0	0	16,625	10,760,952
Principal Retirement - Current Refunding	0	0	0	0	0	0
Interest and Fiscal Charges	25,448	0	0	0	9,473	2,120,042
Bond Issuance Costs	0	0	0	0	0	110,448
<i>Total Expenditures</i>	<u>40,149,822</u>	<u>28,721,656</u>	<u>24,669,272</u>	<u>19,893,251</u>	<u>14,690,345</u>	<u>13,177,605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,320,737</u>	<u>(1,489,869)</u>	<u>(1,197,953)</u>	<u>(2,355,884)</u>	<u>808,402</u>	<u>(9,535,164)</u>
<b>Other Financing Sources (Uses)</b>						
Inception of Capital Lease	21,299	0	0	0	0	0
OPWC Loans Issued	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0	4,440,000
Premium on Bonds	0	0	0	0	0	5,448
General Obligation Notes Issued	0	0	0	0	0	1,905,000
Payment on Refunded Notes	0	0	0	0	0	0
Transfers In	0	1,193,399	0	0	0	3,433,086
Transfers Out	(3,011,399)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,990,100)</u>	<u>1,193,399</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,783,534</u>
<i>Net Change in Fund Balances</i>	<u>1,330,637</u>	<u>(296,470)</u>	<u>(1,197,953)</u>	<u>(2,355,884)</u>	<u>808,402</u>	<u>248,370</u>
<i>Fund Balances Beginning of Year</i>	<u>16,257,161</u>	<u>827,503</u>	<u>6,004,772</u>	<u>4,582,082</u>	<u>6,052,204</u>	<u>1,683,607</u>
<i>Fund Balances End of Year</i>	<u>\$17,587,798</u>	<u>\$531,033</u>	<u>\$4,806,819</u>	<u>\$2,226,198</u>	<u>\$6,860,606</u>	<u>\$1,931,977</u>

See accompanying notes to the basic financial statements

**Trumbull 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, 2008*

Construction	Other Governmental Funds	Total Governmental Funds
\$0	\$2,056,293	\$31,825,677
0	0	21,597,332
831,953	19,002,627	87,541,757
345,996	78,809	2,747,948
0	1,031,511	5,302,063
0	1,450,399	1,740,272
0	11,280	627,794
0	4,419,185	8,705,405
0	0	46,500
0	6,078	603,513
727,392	394,473	1,469,955
<u>1,905,341</u>	<u>28,450,655</u>	<u>162,208,216</u>
0	5,366,187	22,133,699
0	728,886	11,826,292
0	7,669,582	19,113,444
0	7,722,191	7,722,191
0	114,448	44,676,971
0	8,471,622	52,724,870
0	116,927	116,927
6,671,994	2,404,828	9,076,822
0	236,420	11,148,409
245,000	0	245,000
321,299	21,620	2,497,882
0	0	110,448
<u>7,238,293</u>	<u>32,852,711</u>	<u>181,392,955</u>
<u>(5,332,952)</u>	<u>(4,402,056)</u>	<u>(19,184,739)</u>
0	0	21,299
0	10,472	10,472
5,075,000	0	5,075,000
0	0	4,440,000
0	0	5,448
250,000	0	2,155,000
(900,000)	0	(900,000)
15,000	1,984,779	6,626,264
<u>(2,127,920)</u>	<u>(262,525)</u>	<u>(5,401,844)</u>
<u>2,312,080</u>	<u>1,732,726</u>	<u>12,031,639</u>
<u>(3,020,872)</u>	<u>(2,669,330)</u>	<u>(7,153,100)</u>
<u>4,627,898</u>	<u>25,342,785</u>	<u>65,378,012</u>
<u>\$1,607,026</u>	<u>\$22,673,455</u>	<u>\$58,224,912</u>

**Net Change in Fund Balances - Total Governmental Funds** (\$7,153,100)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlay	4,628,442
Capital Contributions	297,707
Depreciation	<u>(9,008,032)</u>

Total (4,081,883)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.

(43,693)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.

Intergovernmental	1,696,186
Special Assessments	798,855
Sales Tax	1,665,266
Delinquent Property Taxes	<u>294,300</u>

Total 4,454,607

Repayment of bond, notes and capital lease is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

12,293,409

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.

Accrued Interest on Bonds	36,173
Amortization of Issuance Costs	(23,718)
Amortization of Bond Premium	10,421
Amortization of Accounting Loss	<u>(16,948)</u>

Total 5,928

Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.

(477,881)

Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.

General Obligation Bonds Issued	(5,075,000)
Notes Issued	(2,155,000)
Revenue Bonds Issued	(4,440,000)
OPWC Loans	(10,472)
Premium on Bonds	(5,448)
Inception of Capital Lease	<u>(21,299)</u>

Total (11,707,219)

Bond issuance cost will be amortized over the life of the bonds on the statement of net assets.

110,448

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.

Change in Net Assets	3,694,491
Depreciation	117,374
Compensated Absences	4,609
Internal Balances	<u>(227,689)</u>

Total 3,588,785

*Change in Net Assets of Governmental Activities*

(\$3,010,599)

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$7,670,000	\$7,670,000	\$7,043,190	(\$626,810)
Permissive Sales Tax	16,200,000	16,200,000	16,200,000	0
Intergovernmental	7,111,834	7,362,470	7,709,479	347,009
Interest	2,044,030	2,044,030	2,440,475	396,445
Fees, Licenses and Permits	3,892,184	3,892,184	4,229,872	337,688
Fines and Forfeitures	326,500	326,500	324,491	(2,009)
Rentals and Royalties	337,000	337,000	575,938	238,938
Charges for Services	3,065,583	3,065,583	3,217,581	151,998
Other	28,700	13,700	66,011	52,311
<i>Total Revenues</i>	40,675,831	40,911,467	41,807,037	895,570
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	18,182,269	18,098,585	17,386,414	712,171
Judicial	11,557,927	11,714,716	11,240,102	474,614
Public Safety	11,230,732	11,620,199	11,482,956	137,243
Human Services	1,055,645	1,055,554	862,434	193,120
<i>Total Expenditures</i>	42,026,573	42,489,054	40,971,906	1,517,148
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,350,742)	(1,577,587)	835,131	2,412,718
<b>Other Financing Uses</b>				
Transfers Out	(3,382,609)	(3,207,363)	(3,011,399)	195,964
<i>Net Change in Fund Balance</i>	(4,733,351)	(4,784,950)	(2,176,268)	2,608,682
<i>Fund Balance Beginning of Year</i>	5,092,807	5,092,807	5,092,807	0
Prior Year Encumbrances Appropriated	920,131	920,131	920,131	0
<i>Fund Balances End of Year</i>	\$1,279,587	\$1,227,988	\$3,836,670	\$2,608,682

See accompanying notes to the basic financial statements



**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$26,332,223	\$27,232,223	\$27,183,762	(\$48,461)
Charges for Services	183,000	183,000	216,661	33,661
<i>Total Revenues</i>	26,515,223	27,415,223	27,400,423	(14,800)
<b>Expenditures</b>				
Current:				
Human Services	29,828,626	30,028,580	29,688,373	340,207
<i>Excess of Revenues Under Expenditures</i>	(3,313,403)	(2,613,357)	(2,287,950)	325,407
<b>Other Financing Sources</b>				
Transfers In	1,193,399	1,193,399	1,193,399	0
<i>Net Change in Fund Balance</i>	(2,120,004)	(1,419,958)	(1,094,551)	325,407
<i>Fund Balance Beginning of Year</i>	798,907	798,907	798,907	0
Prior Year Encumbrances Appropriated	1,418,236	1,418,236	1,418,236	0
<i>Fund Balance End of Year</i>	<u>\$97,139</u>	<u>\$797,185</u>	<u>\$1,122,592</u>	<u>\$325,407</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Board of Mental Retardation Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$13,171,989	\$13,171,989	\$12,885,245	(\$286,744)
Intergovernmental	9,634,595	9,740,605	10,177,467	436,862
Rentals and Royalties	1,000	1,000	776	(224)
Charges for Services	335,000	335,000	459,121	124,121
<i>Total Revenues</i>	23,142,584	23,248,594	23,522,609	274,015
<b>Expenditures</b>				
Current:				
Health	25,519,629	26,446,110	25,474,716	971,394
<i>Excess of Revenues Under Expenditures</i>	(2,377,045)	(3,197,516)	(1,952,107)	1,245,409
<b>Other Financing Uses</b>				
Transfers Out	(297,105)	0	0	0
<i>Net Change in Fund Balance</i>	(2,674,150)	(3,197,516)	(1,952,107)	1,245,409
<i>Fund Balance Beginning of Year</i>	6,327,384	6,327,384	6,327,384	0
Prior Year Encumbrances Appropriated	715,748	715,748	715,748	0
<i>Fund Balance End of Year</i>	<u>\$4,368,982</u>	<u>\$3,845,616</u>	<u>\$5,091,025</u>	<u>\$1,245,409</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Mental Health Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,036,503	\$3,036,503	\$3,050,226	\$13,723
Intergovernmental	15,528,215	15,623,669	12,831,282	(2,792,387)
Rentals and Royalties	200	200	243	43
Charges for Services	8,000	8,000	24,030	16,030
Contributions and Donations	0	0	46,500	46,500
Other	51,150	51,150	107,983	56,833
<i>Total Revenues</i>	18,624,068	18,719,522	16,060,264	(2,659,258)
<b>Expenditures</b>				
Current:				
Health	23,513,247	23,567,510	21,247,090	2,320,420
<i>Excess of Revenues Under Expenditures</i>	(4,889,179)	(4,847,988)	(5,186,826)	(338,838)
<b>Other Financing Uses</b>				
Transfers Out	(200,000)	0	0	0
<i>Net Change in Fund Balance</i>	(5,089,179)	(4,847,988)	(5,186,826)	(338,838)
<i>Fund Balance Beginning of Year</i>	4,134,172	4,134,172	4,134,172	0
Prior Year Encumbrances Appropriated	1,163,954	1,163,954	1,163,954	0
<i>Fund Balance End of Year</i>	<u>\$208,947</u>	<u>\$450,138</u>	<u>\$111,300</u>	<u>(\$338,838)</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,894,730	\$6,894,730	\$6,790,723	(\$104,007)
Intergovernmental	7,339,458	7,339,458	8,338,050	998,592
Charges for Services	517,092	517,092	358,846	(158,246)
Other	2,000	2,000	1,817	(183)
<i>Total Revenues</i>	14,753,280	14,753,280	15,489,436	736,156
<b>Expenditures</b>				
Current:				
Human Services	16,545,174	16,417,852	14,987,688	1,430,164
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,791,894)	(1,664,572)	501,748	2,166,320
<b>Other Financing Uses</b>				
Transfers Out	(108,000)	(14,981)	0	14,981
<i>Net Change in Fund Balance</i>	(1,899,894)	(1,679,553)	501,748	2,181,301
<i>Fund Balance Beginning of Year</i>	6,335,992	6,335,992	6,335,992	0
Prior Year Encumbrances Appropriated	419,230	419,230	419,230	0
<i>Fund Balance End of Year</i>	<u>\$4,855,328</u>	<u>\$5,075,669</u>	<u>\$7,256,970</u>	<u>\$2,181,301</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2008*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,090,804	\$2,761,663	\$4,852,467	\$13,816,061
Materials and Supplies Inventory	497	3,053	3,550	0
Receivables:				
Accrued Interest	21,776	22,805	44,581	0
Accounts	560,073	1,152,425	1,712,498	459
Prepaid Items	110	1,648	1,758	0
Interfund Receivable	0	0	0	1,893,321
<i>Total Current Assets</i>	<u>2,673,260</u>	<u>3,941,594</u>	<u>6,614,854</u>	<u>15,709,841</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	2,302	9,216	11,518	0
Capital Assets:				
Nondepreciable Capital Assets	2,705,800	4,289,502	6,995,302	0
Depreciable Capital Assets, Net	12,449,639	23,215,509	35,665,148	0
<i>Total Noncurrent Assets</i>	<u>15,157,741</u>	<u>27,514,227</u>	<u>42,671,968</u>	<u>0</u>
<i>Total Assets</i>	<u>\$17,831,001</u>	<u>\$31,455,821</u>	<u>\$49,286,822</u>	<u>\$15,709,841</u>

(continued)

**Trumbull County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds (continued)*  
*December 31, 2008*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$23,576	\$269,182	\$292,758	\$19,508
Accrued Wages	22,612	138,899	161,511	14,726
Intergovernmental Payable	181,272	423,625	604,897	2,507,660
Interfund Payable	60,905	975,191	1,036,096	4,192
Compensated Absences Payable	525	3,223	3,748	0
Matured Compensated Absences Payable	262	1,612	1,874	0
Accrued Interest Payable	286	156,284	156,570	0
General Obligation Bonds Payable	17,220	81,023	98,243	0
Revenue Bonds Payable	0	40,800	40,800	0
OPWC Loans Payable	43,140	33,639	76,779	0
OWDA Loans Payable	0	603,614	603,614	0
Claims Payable	0	0	0	1,381,032
<i>Total Current Liabilities</i>	<u>349,798</u>	<u>2,727,092</u>	<u>3,076,890</u>	<u>3,927,118</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	34,102	209,483	243,585	42,841
General Obligation Bonds Payable	87,582	536,647	624,229	0
Revenue Bonds Payable	0	3,268,000	3,268,000	0
OPWC Loans Payable	463,541	444,048	907,589	0
OWDA Loans Payable	0	2,110,985	2,110,985	0
Claims Payable	0	0	0	678,217
<i>Total Long-Term Liabilities</i>	<u>585,225</u>	<u>6,569,163</u>	<u>7,154,388</u>	<u>721,058</u>
<i>Total Liabilities</i>	<u>935,023</u>	<u>9,296,255</u>	<u>10,231,278</u>	<u>4,648,176</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	14,545,102	20,390,707	34,935,809	0
Unrestricted	2,350,876	1,768,859	4,119,735	11,061,665
<i>Total Net Assets</i>	<u>\$16,895,978</u>	<u>\$22,159,566</u>	39,055,544	<u>\$11,061,665</u>
Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayments to the internal service funds:			<u>804,278</u>	
Net assets of business-type activities			<u>\$39,859,822</u>	

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2008*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$4,696,770	\$8,542,724	\$13,239,494	\$11,591,504
Tap-In Fees	119,277	1,204,049	1,323,326	0
Other	51,738	125,996	177,734	0
<i>Total Operating Revenues</i>	<u>4,867,785</u>	<u>9,872,769</u>	<u>14,740,554</u>	<u>11,591,504</u>
<b>Operating Expenses</b>				
Personal Services	588,998	3,611,630	4,200,628	339,517
Materials and Supplies	193,864	1,158,458	1,352,322	355,589
Contractual Services	2,501,840	4,399,067	6,900,907	584,469
Depreciation	1,167,016	1,933,654	3,100,670	117,374
Change in Workers' Compensation Estimate	0	0	0	(880,406)
Claims	0	0	0	7,664,741
Other	39,383	214,632	254,015	2,021
<i>Total Operating Expenses</i>	<u>4,491,101</u>	<u>11,317,441</u>	<u>15,808,542</u>	<u>8,183,305</u>
<i>Operating Income (Loss)</i>	<u>376,684</u>	<u>(1,444,672)</u>	<u>(1,067,988)</u>	<u>3,408,199</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	62,493	94,228	156,721	291,074
Interest and Fiscal Charges	(5,159)	(306,891)	(312,050)	(4,782)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>57,334</u>	<u>(212,663)</u>	<u>(155,329)</u>	<u>286,292</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>434,018</u>	<u>(1,657,335)</u>	<u>(1,223,317)</u>	<u>3,694,491</u>
Capital Contributions	669,016	5,104,711	5,773,727	0
Transfers In	450,660	1,378,580	1,829,240	0
Transfers Out	(1,446,438)	(1,607,222)	(3,053,660)	0
<i>Total Capital Contributions and Transfers</i>	<u>(326,762)</u>	<u>4,876,069</u>	<u>4,549,307</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>107,256</u>	<u>3,218,734</u>	<u>3,325,990</u>	<u>3,694,491</u>
<i>Net Assets Beginning of Year - Restated (See Note 4)</i>	<u>16,788,722</u>	<u>18,940,832</u>		<u>7,367,174</u>
<i>Net Assets End of Year</i>	<u>\$16,895,978</u>	<u>\$22,159,566</u>		<u>\$11,061,665</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.

227,689

Change in net assets of business-type activities

\$3,553,679

See accompanying notes to the basic financial statements



**Trumbull County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2008

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$4,536,002	\$8,940,319	\$13,476,321	\$0
Cash Received from Interfund Services Provided	0	0	0	11,838,705
Tap In Fees	67,680	800,503	868,183	0
Special Assessments	51,597	403,546	455,143	0
Other Cash Receipts	51,738	125,996	177,734	0
Cash Payments to Employees for Services	(587,679)	(3,610,027)	(4,197,706)	(332,396)
Cash Payments for Goods and Services	(2,708,923)	(5,768,941)	(8,477,864)	(1,253,373)
Cash Payments for Claims	0	0	0	(7,677,520)
Other Cash Payments	(46,263)	(214,632)	(260,895)	(2,021)
<i>Net Cash Provided by Operating Activities</i>	<u>1,364,152</u>	<u>676,764</u>	<u>2,040,916</u>	<u>2,573,395</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances In	0	88,000	88,000	0
Transfers In	450,660	1,378,580	1,829,240	0
Transfers Out	(1,446,438)	(1,607,222)	(3,053,660)	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(995,778)</u>	<u>(140,642)</u>	<u>(1,136,420)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Principal Paid on Lease	0	0	0	(133,215)
Interest Paid on Lease	0	0	0	(4,782)
Proceeds from Revenue Bonds	0	674,000	674,000	0
Proceeds from OWDA Loans	0	717,181	717,181	0
Principal Paid on General Obligation Bonds	(16,359)	(76,023)	(92,382)	0
Interest Paid on General Obligation Bonds	(3,836)	(23,443)	(27,279)	0
Principal Paid on Revenue Bonds	0	(31,000)	(31,000)	0
Interest Paid on Revenue Bonds	0	(113,296)	(113,296)	0
Principal Paid on OPWC Loans	(43,140)	(33,639)	(76,779)	0
Principal Paid on OWDA Loans	0	(551,290)	(551,290)	0
Interest Paid on OWDA Loans	0	(167,151)	(167,151)	0
Payments for Capital Acquisitions	(14,633)	(61,799)	(76,432)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(77,968)</u>	<u>333,540</u>	<u>255,572</u>	<u>(137,997)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	58,451	89,994	148,445	291,074
<i>Net Increase in Cash and Cash Equivalents</i>	348,857	959,656	1,308,513	2,726,472
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,741,947</u>	<u>1,802,007</u>	<u>3,543,954</u>	<u>11,089,589</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,090,804</u>	<u>\$2,761,663</u>	<u>\$4,852,467</u>	<u>\$13,816,061</u>

(continued)

**Trumbull County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2008

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	\$376,684	(\$1,444,672)	(\$1,067,988)	\$3,408,199
Adjustments:				
Depreciation	1,167,016	1,933,654	3,100,670	117,374
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(160,768)	79,262	(81,506)	(459)
Materials and Supplies Inventory	(131)	(805)	(936)	0
Interfund Receivable	0	0	0	247,660
Prepaid Items	1,152	4,159	5,311	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(29,224)	174,662	145,438	7,167
Accrued Wages	4,748	22,664	27,412	3,058
Compensated Absences Payable	(2,026)	(12,447)	(14,473)	4,609
Matured Compensated Absences Payable	262	1,612	1,874	0
Interfund Payable	(2,837)	(17,423)	(20,260)	1,294
Intergovernmental Payable	16,156	(63,902)	(47,746)	(1,202,728)
Matured OWDA Loans Payable	(6,880)	0	(6,880)	0
Claims Payable	0	0	0	(12,779)
<i>Total Adjustments</i>	987,468	2,121,436	3,108,904	(834,804)
<i>Net Cash Provided by Operating Activities</i>	\$1,364,152	\$676,764	\$2,040,916	\$2,573,395

**Noncash Capital Financing Activities**

During 2008, the Ohio Public Works Commission paid \$139,750 and \$150,400 directly to contractors on behalf of the water and sewer enterprise funds. These amounts are included in capital contributions.

During 2008, the Construction capital projects fund paid \$529,266 and \$4,954,311 directly to contractors on behalf of the water and sewer enterprise funds. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2008*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$12,976,272
Cash and Cash Equivalents in Segregated Accounts	661,560
Investments in Segregated Accounts	340,000
Accounts Receivable	14,617,182
Property Taxes Receivable	<u>218,906,746</u>
<i>Total Assets</i>	<u><u>\$247,501,760</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$228,106,673
Undistributed Monies	3,529,306
Deposits Held and Due to Others	<u>15,865,781</u>
<i>Total Liabilities</i>	<u><u>\$247,501,760</u></u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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**Note 1 - Reporting Entity**

Trumbull County, Ohio (The County) was created in 1800. The County is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney and Sheriff. Also elected are three Common Pleas Court Judges, a Probate and Domestic/Juvenile Court Judge and two County (Area) Court Judges. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

**A. Reporting Entity**

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes.

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

***Fairhaven Sheltered Workshop, Inc.*** - Fairhaven Sheltered Workshop, Inc. (Workshop) is a legally separate, non-governmental non-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Trumbull County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Trumbull County Board of MRDD provides the Workshop with money and personnel for operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Trumbull County, the Workshop is reflected as a component unit of Trumbull County. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Trumbull County, it was determined that to exclude the workshop from the County's report would make the report incomplete. Separately issued financial statements can be obtained from Fairhaven Sheltered Workshop, Inc., 420 Lincoln Way, Niles, Ohio 44446.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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The County participates in a joint venture, jointly governed organizations and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board and the Trumbull County Metropolitan Park District. These organizations are presented in Notes 16, 23 and 24 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 several legally separate agencies, boards and commissions, the County serves as fiscal agent, but the organizations are not considered a part of Trumbull County. Accordingly the activity of the Metropolitan Park District, the Soil and Water Conservation District, Emergency Management Agency and the General Health District are presented as agency funds within the County's financial statements.

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Notes 25 and 27 to the basic financial statements.

## **Note 2 - Summary of Significant Accounting Policies**

The financial statements of Trumbull County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities and its enterprise funds. The more significant of the County's accounting policies are described below.

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

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

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

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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

***B. Fund Accounting***

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

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

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

***Public Assistance Fund*** The public assistance fund accounts for Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance and for certain public social services.

***County Board of Mental Retardation Fund*** The county board of mental retardation fund is used to account for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

***Community Mental Health Fund*** The community mental health fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

***Children Services Fund*** The children services fund accounts for a County-wide property tax levy, Federal and State grants, support collections and VA and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

***General Obligation Bond Retirement Fund*** The general obligation bond retirement fund accounts for permissive sales tax and special assessment revenue collections for the payment of general long-term and special assessment debt principal, interest and related costs.

***Construction Fund*** The construction fund accounts for grants and other revenue received for construction projects of the County.

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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**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' gasoline purchases, self insurance programs for employee medical benefits, telephone communication system and workers' compensation.

**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's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

### **C. Measurement Focus**

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

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

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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***D. Basis of Accounting***

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

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

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



**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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The general fund made an advance to the Homeland Security special revenue fund to eliminate the fund's negative cash balance. The special revenue fund has an interfund payable for the amount of the advance received from the general fund and the general fund has an interfund receivable for the same amount on the balance sheet.

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

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

During 2008, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, repurchase agreements, STAROhio and nonnegotiable certificates of deposit.

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, 2008.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2008 amounted to \$2,312,395 which includes \$1,753,922 assigned from other County funds.

Investments with original maturities of three months or less at the time they are purchased and investments of the cash management pool are presented on the financial statements as cash equivalents.

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

***G. Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

***H. Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature of 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**I. 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. Capital Assets used by the internal service fund are reported in both the governmental activities column on the government-wide statement of net assets and in the fund.

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 back trending (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 one 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 and Improvements	20 - 50 Years	20 - 50 Years
Equipment, Furniture and Fixtures	5 - 20 Years	5 - 20 Years
Vehicles	5 - 10 Years	5 - 10 Years
Infrastructure	10 - 50 Years	20 - 50 Years

For 2008, the County reported infrastructure consisting of roads, bridges and culverts, water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

**J. 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.

**K. 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

***L. Bond Issuance Costs***

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

***M. Bond Premium***

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued.

***N. Deferred Loss on Refunding***

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

***O. 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.

***P. Fund Balance Reserves***

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

***Q. 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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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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.

Net assets for other purposes include child support, senior citizens levy, indigent guardianship and probate court.

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

***R. 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, gasoline rotary, self-insurance programs, telephone rotary and workers' compensation. 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.

***S. Contributions of Capital***

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

***T. Internal 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.

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.

***U. 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.

***V. 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**W. 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 object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

**Note 3 – Change in Accounting Principles**

For 2008, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations". GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this Statement did not result in any change to the County's financial statements.

**Note 4 - Restatement of Prior Year's Net Assets**

During 2008, it was determined that OPWC loans were understated in the governmental activities and capital assets were overstated in the business-type activities. These adjustments had the following effect on net assets at December 31, 2007:

	Governmental Activities	Business-Type Activities
Net Assets, December 31, 2007	\$138,718,025	\$41,287,203
OPWC Loans	(577,763)	0
Capital Assets	0	(4,981,060)
Adjusted Net Assets, December 31, 2007	<u>\$138,140,262</u>	<u>\$36,306,143</u>

	Water	Sewer	Internal Service
Net Assets, December 31, 2007	\$17,505,451	\$23,205,163	\$7,367,174
Capital Assets	(716,729)	(4,264,331)	0
Adjusted Net Assets, December 31, 2007	<u>\$16,788,722</u>	<u>\$18,940,832</u>	<u>\$7,367,174</u>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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**Note 5 – Accountability and Compliance**

**A. Accountability**

The following funds have deficit fund balances/net assets as of December 31, 2008:

<b>Special Revenue Funds:</b>	
Certificate of Title	\$32,255
Homeland Security	6,042
<b>Internal Service Fund:</b>	
Gasoline Rotary	512

The deficits in the special revenue funds are caused by revenues being insufficient to cover expenditures on the modified accrual basis of accounting. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur. Management is currently analyzing the gasoline rotary internal service fund operations to determine appropriate action to alleviate the deficit.

**B. Compliance**

The County had a negative cash balance of \$6,042 in the homeland security special revenue fund indicating that revenue from other sources was used to pay obligations of this fund contrary to Ohio Revised Code Section 5705.10. Although this cash deficit was not corrected by fiscal year end, management has indicted that cash will be closely monitored to prevent future violations.

**Note 6 - Budgetary Basis of Accounting**

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

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

In addition, the County does not budget for various operations in the general fund. The activities of the various general accounts are included in the general fund on the GAAP financial statements.

**Trumbull County, Ohio**  
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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	Public Assistance	County Board of Mental Retardation	Community Mental Health	Children Services
GAAP Basis	\$1,330,637	(\$296,470)	(\$1,197,953)	(\$2,355,884)	\$808,402
Net Adjustment for Revenue Accruals	(2,823,883)	168,636	51,290	(1,477,103)	(11,854)
Beginning Fair Value					
Adjustment for Investments	146,078	0	0	0	0
Ending Fair Value					
Adjustment for Investments	113,253	0	0	0	0
Beginning Unrecorded Cash	(190,678)	0	0	0	0
Ending Unrecorded Cash	70,409	0	0	0	0
Net Adjustment for Expenditure Accruals	354,688	(9,681)	1,453,765	406,761	151,933
Encumbrances	(1,146,712)	(957,036)	(2,259,209)	(1,760,600)	(449,276)
Non-Budgeted Operations of the Departments	(30,060)	0	0	0	2,543
Budget Basis	<u>(\$2,176,268)</u>	<u>(\$1,094,551)</u>	<u>(\$1,952,107)</u>	<u>(\$5,186,826)</u>	<u>\$501,748</u>

**Note 7 - Deposits and Investments**

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand 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 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 Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with 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 division (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 rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating service, 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 funds 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 or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and instruments 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 statement unless matched to a specific obligation or debt of the County. Investments must



**Trumbull County, Ohio**  
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be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or 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, \$44,462,601 of the County's bank balance of \$47,089,415 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.

**Investments**

Investments are reported at fair value. As of December 31, 2008, 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	\$0	\$2,564,065	\$3,015,950	\$5,580,015
Federal National Mortgage Association Bonds	0	0	2,067,190	2,067,190
Federal Home Loan Mortgage Corporation Bonds	0	2,014,010	3,003,890	5,017,900
Repurchase Agreements	11,642,659	0	0	11,642,659
STAROhio	28,726,358	0	0	28,726,358
<b>Total Portfolio</b>	<b>\$40,369,017</b>	<b>\$4,578,075</b>	<b>\$8,087,030</b>	<b>\$53,034,122</b>

**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. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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, 2008:

Investment	Investments
Federal Home Loan Bank Bonds	10.52 %
Federal National Mortgage Association Bonds	3.90
Federal Home Loan Mortgage Corporation Bonds	9.46
Repurchase Agreements	21.95
STAROhio	54.17

**Note 8 - Property Taxes**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2008 for real and public utility property taxes represents collections of the 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) are for 2008 taxes.

2008 real property taxes are levied after October 1, 2008 on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2008 is 6.25 percent. This will be reduced to and zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2008, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property :	
Residential/Agriculture	\$2,653,989,670
Commercial/Industrial/Public Utility	\$635,053,420
Public Utility Personal Property	105,814,580
Tangible Personal Property	118,901,056
Total	\$3,513,758,726

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes, and outstanding delinquencies which are measurable as of December 31, 2008 and for which there is an enforceable legal claim. In the general, county board of mental retardation, community mental health and children services funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period are not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and as a revenue while on a modified accrual basis the revenue is deferred.

**Note 9 - Permissive Sales and Use Tax**

In January, 1993, the County Commissioners by resolution imposed three-quarters of one percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Effective during 2000, the County Commissioners decreased the tax by one-quarter of one percent to one-half of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection.

The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Office of Budget and Management then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited to the general fund and the general obligation bond retirement debt service fund.

In 2003, the County Commissioners, by emergency resolution, imposed a one year additional half percent increase in the County sales tax. This brought the total tax to one percent effective April 1, 2003 to March 31, 2004. The Sales and Use issue was placed on the November 2003 ballot and was rejected by the voters. The one half percent sales tax then expired March 31, 2004.

On April 6, 2005 the County Commissioners passed two resolutions which levied an additional two 0.25 percent County sales and use taxes to become effective on July 1, 2005. The resolutions brought the County's sales and use tax up to 1.0 percent.

**Note 10 - Receivables**

Receivables at December 31, 2008, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, alimony and child support, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. All receivables, except property taxes, special assessments, and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	\$35,205,159	\$20,587,977	\$14,617,182

**Trumbull County, Ohio**  
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Special assessments expected to be collected in more than one year amount to \$4,151,261 in the general obligation bond retirement fund. At December 31, 2008 delinquent special assessments were \$147,154.

Loans expected to be collected in more than one year amount to \$1,210,007 in the revolving loan special revenue fund. At December 31, 2008 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	<u>Amount</u>
Grants	\$4,003,815
Local Government	2,584,002
Motor Vehicle License Tax	2,464,778
Homestead and Rollback	1,979,556
Motor Vehicle Gas Tax	1,386,438
State Reimbursements	93,429
City of Warren - Correctional Facility	120,096
County Reimbursements	<u>2,158,118</u>
<i>Total Governmental Activities</i>	<u><u>\$14,790,232</u></u>

**Note 11 – Capital Leases**

The County has existing leases for a street sweeper, an excavator, a vehicle storage tank, a phone system, two vehicles, and many copiers. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, “Accounting for Leases,” and have been recorded on the government-wide statements. The equipment has been capitalized in the amount of \$1,707,941, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	<u>Governmental Funds</u>	<u>Internal Service</u>	<u>Total</u>
<i>Asset:</i>			
Equipment	\$1,121,067	\$586,874	\$1,707,941
Less: Accumulated Depreciation	<u>(374,664)</u>	<u>(586,874)</u>	<u>(961,538)</u>
Total Book Value as of December 31, 2008	<u><u>\$746,403</u></u>	<u><u>\$0</u></u>	<u><u>\$746,403</u></u>

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

**Trumbull County, Ohio**  
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Year Ending December 31,	Governmental Funds
2009	\$326,792
2010	205,905
2011	157,128
2012	23,130
2013	2,288
Total	715,243
Less: Amount Representing Interest	(102,106)
Present Value of Net Minimum Lease Payments	\$613,137

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, children services and the motor vehicle gas tax special revenue funds and the telephone rotary internal service fund. These expenditures are reflected as program expenditures on a budgetary basis.

**Note 12 - 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 requires compliance with terms and conditions specified in the grant agreements and are 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.

**Note 13 - Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. For all County employees, all accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement or death, unused sick leave is paid at varying rates depending on length of service.

**Note 14 – Pending Litigation**

During 2002, the State of Ohio, Environmental Protection Agency (EPA), filed suit against the Trumbull County Board of Commissions as a result of an investigation from the Trumbull County Board of Health for areas in the County failing to have a sewer system which is causing violations in health standards.

Litigation between the State of Ohio, Environmental Protection Agency and the County Commissioners, named as third-party plaintiff and counter-claimant and the Board of Health named as third-party defendant was concluded in January 2007 through the filing of a Consent Judgment Entry. In accordance with the Consent Judgment Entry, the County was able to prioritize the project and set their own timetable for completion of the projects enumerated. It also allows the County to extend the project timetables if, after due diligence, the requisite funding for a specific project cannot be obtained. The County has committed to do the enumerated projects and commit funds of approximately \$50,000,000 from years 2010 through 2020.

**Trumbull County, Ohio**  
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**Note 15 - Capital Assets**

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$2,580,490	\$6,857	(\$38,800)	\$2,548,547
Construction in progress	11,705,681	450,454	(6,260,392)	5,895,743
Total capital assets not being depreciated	<u>14,286,171</u>	<u>457,311</u>	<u>(6,299,192)</u>	<u>8,444,290</u>
Capital assets being depreciated				
Buildings and improvements	61,750,863	5,208,842	0	66,959,705
Equipment, furniture and fixtures	20,291,371	1,274,010	(913,295)	20,652,086
Vehicles	10,452,814	720,406	(613,702)	10,559,518
Infrastructure	92,488,444	3,525,972	0	96,014,416
Total capital assets being depreciated	<u>184,983,492</u>	<u>10,729,230</u>	<u>(1,526,997)</u>	<u>194,185,725</u>
Accumulated depreciation				
Buildings and improvements	(34,280,863)	(2,777,888)	0	(37,058,751)
Equipment, furniture and fixtures	(16,438,559)	(1,789,941)	908,402	(17,320,098)
Vehicles	(7,660,399)	(470,733)	613,702	(7,517,430)
Infrastructure	(57,393,056)	(3,969,470)	0	(61,362,526)
Total accumulated depreciation	<u>(115,772,877)</u>	<u>(9,008,032) *</u>	<u>1,522,104</u>	<u>(123,258,805)</u>
Capital assets being depreciated, net	<u>69,210,615</u>	<u>1,721,198</u>	<u>(4,893)</u>	<u>70,926,920</u>
Governmental activities capital assets, net	<u>\$83,496,786</u>	<u>\$2,178,509</u>	<u>(\$6,304,085)</u>	<u>\$79,371,210</u>
<b>Business - Type Activities</b>				
Capital assets not being depreciated				
Land	\$233,219	\$0	\$0	\$233,219
Construction in progress	3,809,093	5,483,577	(2,530,587)	6,762,083
Total capital assets not being depreciated	<u>4,042,312</u>	<u>5,483,577</u>	<u>(2,530,587)</u>	<u>6,995,302</u>
Capital assets being depreciated				
Buildings and improvements	13,471,571	0	0	13,471,571
Equipment, furniture and fixtures	1,728,763	76,432	(15,547)	1,789,648
Vehicles	1,447,446	0	(88,132)	1,359,314
Infrastructure	71,108,854	2,820,737	0	73,929,591
Total capital assets being depreciated	<u>87,756,634</u>	<u>2,897,169</u>	<u>(103,679)</u>	<u>90,550,124</u>
Accumulated depreciation				
Buildings and improvements	(10,974,372)	(229,350)	0	(11,203,722)
Equipment, furniture and fixtures	(1,251,780)	(98,121)	15,547	(1,334,354)
Vehicles	(972,950)	(106,585)	88,132	(991,403)
Infrastructure	(38,688,883)	(2,666,614)	0	(41,355,497)
Total accumulated depreciation	<u>(51,887,985)</u>	<u>(3,100,670)</u>	<u>103,679</u>	<u>(54,884,976)</u>
Capital assets being depreciated, net	<u>35,868,649</u>	<u>(203,501)</u>	<u>0</u>	<u>35,665,148</u>
Business - Type activities capital assets, net	<u>\$39,910,961</u>	<u>\$5,280,076</u>	<u>(\$2,530,587)</u>	<u>\$42,660,450</u>

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

General Government:	
Legislative and Executive	\$3,237,067
Judicial	126,580
Public Safety	446,671
Public Works	4,094,009
Health	638,452
Human Services	465,253
Total	\$9,008,032

**Note 16 - Joint Venture**

The Geauga/Trumbull Solid Waste District (the District), formerly the Joint Solid Waste District, is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District has \$550,000 outstanding debt associated with this joint venture. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed in 2008. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

**Note 17 - 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 2008, 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	230,638,090
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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

**Trumbull County, Ohio**  
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The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the Hospitalization internal service fund. Specific stop loss threshold covered per person of \$125,000 and \$1,000,000 annual maximum per covered person. Incurred but not reported claims of \$872,091 have been accrued as a liability based on a review of January, 2009 billings provided by the County Auditor's Office. The claims liability reported in the workers' compensation internal service fund at December 31, 2008, 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 2007 and 2008 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2007	\$534,318	\$7,049,165	\$7,105,767	\$477,716
2008	477,716	7,562,955	7,168,580	872,091

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2008 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 2008. The minimum premium portion of intergovernmental payable is \$1,995,628 and the actual claim costs are \$508,940. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,187,158 have been accrued as a liability at December 31, 2008, 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, 2008, 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 2007 and 2008 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Worker's Compensation Estimate	Balance at End of Year
2007	\$2,853,717	\$170,090	\$525,839	(\$23,250)	\$2,474,718
2008	2,474,718	101,786	508,940	(880,406)	1,187,158

**Note 18 - Defined Benefit Pension Plan**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS).



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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, survivor and death benefits and annual cost-of-living adjustments to members of the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For year ended December 31, 2008, members in state and local classifications contributed 10% of covered payroll, public safety members contributed 10%, and law enforcement members contributed 10.1%.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.40 percent of covered payroll. A portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 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 and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$4,147,244 \$5,136,553, and \$5,249,362 respectively; 90.95 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$69,581 made by the County and \$49,701 made by the plan members.

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

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement 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 the State Teachers Retirement System, 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](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds, divided by 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

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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 of the DC Plan dies before retirement benefits begin, the members designated beneficiary is entitled to receive the member's account balance.

Funding Policy – For the fiscal year ended June 30, 2008, 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 2007, 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 the STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$254,022, \$254,086, and \$249,294, respectively; 82.60 percent has been contributed for 2008 and 100 percent for 2007 and 2006. No contributions to the member-directed plan for 2008 were made by the County or by the plan members.

## **Note 19 - Postemployment Benefits**

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

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age-and-service retirees under the traditional and combined plans must have ten 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.

Disclosures for the health care plan are presented separately in 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 administered in accordance with, Internal Revenue Code 401(h). State Statute requires that public employers fund post-employment health care through their contributions to OPERS. A portion of each employer's contribution to the traditional and combined plans 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

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2008, state and local employers contributed at a rate of 14.0 percent of covered payroll (17.40 percent for public safety and law enforcement). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$4,147,244, \$3,926,028, and \$2,567,623 respectively; 90.95 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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 as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System**

**Plan Description** – The school for Mental Retardation and Developmental Disabilities 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](http://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 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$19,540, \$19,545 and \$19,176 respectively; 82.60 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

**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
<b>Business-Type Activities</b>			
<i>General Obligation Bonds:</i>			
Water Project - 2004	1.5 to 3.37 %	\$192,003	2014
Wastewater Treatment Plant - 2004	1.5 to 3.37	740,000	2014
Weathersfield Hilltop Sewer - 2004	1.5 to 4.2	235,000	2023
Sewer District Improvement - Elm Road - 1999	6.00	22,500	2019
<i>Revenue Bonds:</i>			
Hilltop Sanitary Sewer - 2003	4.25	1,856,000	2043
Shannon Road Sanitary Sewer - 2006	4.25	900,000	2046
McKinley Heights Sewer - 2008	4.38	674,000	2048

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business - Type Activities (continued)</b>			
<i>OPWC Loans:</i>			
Logan Arms Sewer Replacement - 2002	0.00 %	80,530	2016
Newton Manor Sewer Replacement - 2005	0.00	308,780	2024
5th Avenue Pump Station Replacement - 2001	0.00	283,495	2022
Water Project - 1995	0.00	277,045	2014
Youngstown/Warren Regional Airport Waterline Project - 2002	0.00	194,567	2022
Warren Township Meadowbrook Waterline Project - 2002	0.00	118,126	2022
Kings Graves Waterline Project - 2004	0.00	274,900	2024
<i>OWDA Loans:</i>			
Mosquito Creek Sewer - 1987	10.54	8,548,133	2011
Stewart Sharon Road Sewer - 2008	10.54	329,689	2030
Scott Street Sanitary Sewer - 2008	10.54	387,492	2030
<i>OWDA Loans:</i>			
Mosquito Creek Sewer - 1987	10.54	8,548,133	2011
Stewart Sharon Road Sewer - 2008	10.54	329,689	2030
Scott Street Sanitary Sewer - 2008	10.54	387,492	2030
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Road and Sewer District Improvements - 2004	1.5 to 3.7	660,000	2017
Agriculture and Family Education Center - 2004	1.5 to 4.25	1,745,000	2023
Geographic Information Systems - 2004	1.5 to 3.375	2,580,000	2013
West Hill Sewer Project - 2006	4.0 to 4.25	1,530,000	2026
Belmont Avenue Water Main - 2006	4.0 to 4.25	305,000	2026
Various Improvement Bonds - 2007	3.75 to 5.00	2,565,000	2026
Park-Porter Building - 2008	3.0 to 5.0	3,640,000	2037
Western Reserve Greenway - 2004	1.5 to 3.375	280,000	2023
Jail Construction - 1995	4.5 to 5.85	13,364,906	2010
Court of Appeals - 2001	3.25 to 5.2	2,230,000	2020
County Administration Building - 2001	3.25 to 5.2	4,770,000	2020
Brookfield Water Tank - 2001	3.25 to 5.2	355,000	2020
Engineering Building - 2001	3.25 to 5.2	1,625,000	2020
Computer Equipment - 2008	3.0 to 4.0	1,275,000	2037
Brookfield Center South Sewer - 2008	3.0 to 5.0	160,000	2037
<i>Special Assessment Bonds:</i>			
Water District Improvement - Johnson Park - 2004	1.5 to 3.7	305,000	2017
Sewer District Improvement - Goist Lane Water Line- 2006	4.00 to 5.25	30,000	2026
Sewer District Improvement - Elm Road - 1999	6.00	197,500	2019
Water District Improvement - Logan Avenue - 1998	4.6 to 5.00	600,000	2018
Water District Improvement - McKinley Heights - 1998	4.6 to 5.00	550,000	2018
Sewer and Water Improvements - 2004	1.5 to 3.37	2,037,997	2014
Water District Improvement - Logan Arms - 2001	3.4 to 5.25	220,000	2021
<i>Revenue Bonds:</i>			
Devon Drive Sewer Project - 2008	3.0 to 4.5	350,460	2028
Henn-Hyde Sewer Project - 2008	3.0 to 4.5	574,540	2028
Water Meter Project - 2008	3.0 to 3.25	1,125,000	2013
Southeast Water District - 2008	4.0 to 4.5	2,390,000	2028
<i>OPWC Loans:</i>			
Precast Structure Project - 2002	0.00	400,000	2022
North Road Reconstruction Project - 2007	0.00	680,000	2026
Rehabilitation Project - 2005	0.00	281,352	2024
Rehabilitation Project - 2005	0.00	265,245	2026
Rehabilitation Project - 2005	0.00	400,000	2026
Rehabilitation Project - 2006	0.00	347,128	2026
<i>OWDA Loan - Mosquito Creek - 1987</i>	10.54	3,422,483	2011
<i>Notes Payable</i>	4.00 to 4.13	2,155,000	2009

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Changes in the County's long-term obligations during 2008 were as follows:

	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>General Obligation Bonds</b>					
<b>Water Fund</b>					
Water Project	\$126,997	\$0	(\$16,359)	\$110,638	\$17,220
Unamortized Premium	1,337	0	(191)	1,146	0
Unamortized Accounting Loss	(8,146)	0	1,164	(6,982)	0
<b>Total Water Fund</b>	<b>120,188</b>	<b>0</b>	<b>(15,386)</b>	<b>104,802</b>	<b>17,220</b>
<b>Sewer Fund</b>					
Wastewater Treatment Plant	495,000	0	(65,000)	430,000	70,000
Unamortized Premium	5,194	0	(742)	4,452	0
Unamortized Accounting Loss	(20,101)	0	2,872	(17,229)	0
<b>Total Wastewater Treatment Plant</b>	<b>480,093</b>	<b>0</b>	<b>(62,870)</b>	<b>417,223</b>	<b>70,000</b>
Weathersfield Hilltop Sewer	195,000	0	(10,000)	185,000	10,000
Sewer District Improvement - Elm Road	16,470	0	(1,023)	15,447	1,023
<b>Total Sewer Fund</b>	<b>691,563</b>	<b>0</b>	<b>(73,893)</b>	<b>617,670</b>	<b>81,023</b>
<i>Total General Obligation Bonds</i>	<i>811,751</i>	<i>0</i>	<i>(89,279)</i>	<i>722,472</i>	<i>98,243</i>
<b>Revenue Bonds</b>					
Hilltop Sanitary Sewer	1,777,500	0	(21,700)	1,755,800	22,700
Shannon Road Sanitary Sewer	888,300	0	(9,300)	879,000	9,700
McKinley Heights Sewer	0	674,000	0	674,000	8,400
<i>Total Revenue Bonds</i>	<i>2,665,800</i>	<i>674,000</i>	<i>(31,000)</i>	<i>3,308,800</i>	<i>40,800</i>
<b>OPWC Loans</b>					
<b>Sewer Fund</b>					
Logan Arms Sewer Replacement	36,241	0	(4,026)	32,215	4,026
Newton Manor Sewer Replacement	262,463	0	(15,439)	247,024	15,439
5th Avenue Pump Station Replacement	212,622	0	(14,174)	198,448	14,174
<b>Total Sewer Fund</b>	<b>511,326</b>	<b>0</b>	<b>(33,639)</b>	<b>477,687</b>	<b>33,639</b>
<b>Water Fund</b>					
Water Project	96,325	0	(13,761)	82,564	13,761
Youngstown/Warren Regional Airport Waterline Project	141,063	0	(9,728)	131,335	9,728
Warren Township Meadowbrook Waterline Project	85,643	0	(5,906)	79,737	5,906
Kings Graves Waterline Project	226,790	0	(13,745)	213,045	13,745
<b>Total Water Fund</b>	<b>549,821</b>	<b>0</b>	<b>(43,140)</b>	<b>506,681</b>	<b>43,140</b>
<i>Total OPWC Loans</i>	<i>1,061,147</i>	<i>0</i>	<i>(76,779)</i>	<i>984,368</i>	<i>76,779</i>
<b>OWDA Loans</b>					
Mosquito Creek Sewer	2,548,708	0	(551,290)	1,997,418	603,614
Stewart Sharon Road	0	329,689	0	329,689	0
Scott Street Sanitary Sewer	0	387,492	0	387,492	0
<i>Total OWDA Loans</i>	<i>2,548,708</i>	<i>717,181</i>	<i>(551,290)</i>	<i>2,714,599</i>	<i>603,614</i>
<b>Compensated Absences</b>					
	261,806	39,725	(54,198)	247,333	3,748
<i>Total Business Type Activities</i>	<i>\$7,349,212</i>	<i>\$1,430,906</i>	<i>(\$802,546)</i>	<i>\$7,977,572</i>	<i>\$823,184</i>

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	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Road and Sewer District Improvements	\$495,000	\$0	(\$45,000)	\$450,000	\$45,000
Unamortized Premium	3,767	0	(377)	3,390	0
Unamortized Accounting Loss	(16,354)	0	1,636	(14,718)	0
<b>Total Road and Sewer District Improvements</b>	<b>482,413</b>	<b>0</b>	<b>(43,741)</b>	<b>438,672</b>	<b>45,000</b>
Agriculture and Family Education Center	1,455,000	0	(70,000)	1,385,000	75,000
Unamortized Premium	360	0	(23)	337	0
<b>Total Agriculture and Family Education Center</b>	<b>1,455,360</b>	<b>0</b>	<b>(70,023)</b>	<b>1,385,337</b>	<b>75,000</b>
Geographic Information Systems	1,610,000	0	(250,000)	1,360,000	255,000
Unamortized Premium	20,146	0	(3,358)	16,788	0
<b>Total Geographic Information Systems</b>	<b>1,630,146</b>	<b>0</b>	<b>(253,358)</b>	<b>1,376,788</b>	<b>255,000</b>
West Hill Sewer Project	1,481,000	0	(54,000)	1,427,000	54,000
Unamortized Premium	22,594	0	(1,205)	21,389	0
<b>Total West Hill Sewer Project</b>	<b>1,503,594</b>	<b>0</b>	<b>(55,205)</b>	<b>1,448,389</b>	<b>54,000</b>
Belmont Avenue Water Main	295,000	0	(10,000)	285,000	10,000
Unamortized Premium	4,415	0	(235)	4,180	0
<b>Total Belmont Avenue Water Main</b>	<b>299,415</b>	<b>0</b>	<b>(10,235)</b>	<b>289,180</b>	<b>10,000</b>
Various Improvement Bonds	2,465,000	0	(100,000)	2,365,000	100,000
Unamortized Premium	53,242	0	(2,802)	50,440	0
<b>Total Various Improvement Bonds</b>	<b>2,518,242</b>	<b>0</b>	<b>(102,802)</b>	<b>2,415,440</b>	<b>100,000</b>
Park-Porter Building	0	3,640,000	(60,000)	3,580,000	5,000
Unamortized Premium	0	5,448	(182)	5,266	0
<b>Total Park Porter Building Bonds</b>	<b>0</b>	<b>3,645,448</b>	<b>(60,182)</b>	<b>3,585,266</b>	<b>5,000</b>
Western Reserve Greenway	235,000	0	(10,000)	225,000	10,000
Jail Construction	1,739,906	0	(617,518)	1,122,388	579,363
Court of Appeals	1,630,000	0	(95,000)	1,535,000	100,000
County Administration Building	3,475,000	0	(200,000)	3,275,000	210,000
Brookfield Water Tank	260,000	0	(15,000)	245,000	15,000
Engineering Building	1,190,000	0	(70,000)	1,120,000	70,000
Computer Equipment	0	1,275,000	(25,000)	1,250,000	5,000
Brookfield Center South Sewer	0	160,000	0	160,000	5,000
<b>Total General Obligation Bonds</b>	<b>16,419,076</b>	<b>5,080,448</b>	<b>(1,628,064)</b>	<b>19,871,460</b>	<b>1,538,363</b>
<b>Special Assessment Bonds</b>					
<b>with Governmental Commitment</b>					
Water District Improvement - Johnson Park	225,000	0	(20,000)	205,000	20,000
Unamortized Premium	1,840	0	(184)	1,656	0
Unamortized Accounting Loss	(31,718)	0	3,172	(28,546)	0
<b>Total Water District Imp. - Johnson Park</b>	<b>195,122</b>	<b>0</b>	<b>(17,012)</b>	<b>178,110</b>	<b>20,000</b>
Goist Lane Water Line	29,000	0	(1,000)	28,000	1,000
Unamortized Premium	528	0	(28)	500	0
<b>Total Goist Lane Water Line</b>	<b>29,528</b>	<b>0</b>	<b>(1,028)</b>	<b>28,500</b>	<b>1,000</b>
Sewer District Improvement - Elm Road	144,530	0	(8,977)	135,553	8,977
Water District Improvement - Logan Avenue	400,000	0	(30,000)	370,000	30,000
Water District Improvement - McKinley Heights	365,000	0	(25,000)	340,000	25,000
Sewer and Water Improvements	1,348,002	0	(173,641)	1,174,361	182,780
Unamortized Premium	14,188	0	(2,027)	12,161	0
Unamortized Accounting Loss	(87,143)	0	12,140	(75,003)	0
<b>Total Sewer and Water Improvements</b>	<b>2,184,577</b>	<b>0</b>	<b>(227,505)</b>	<b>1,957,072</b>	<b>246,757</b>
Water District Improvement - Logan Arms	170,000	0	(10,000)	160,000	10,000
<b>Total Special Assessment Bonds</b>	<b>\$2,579,227</b>	<b>\$0</b>	<b>(\$255,545)</b>	<b>\$2,323,682</b>	<b>\$277,757</b>

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	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
<b>Notes Payable</b>					
County Computer Software	\$1,250,000	\$0	(\$1,250,000)	\$0	\$0
McKinley Heights Sewer Phase II	1,290,000	0	(1,290,000)	0	0
Brookfield Center South Sewer	155,000	0	(155,000)	0	0
Park Porter Building Construction	3,065,000	0	(3,065,000)	0	0
Lakeshore Drive Sewer	1,650,000	0	(1,650,000)	0	0
State Road Sewer Improvements	135,000	0	(135,000)	0	0
Scott Street Sewer Improvements	325,000	0	(325,000)	0	0
Scott Street Sewer Improvements	0	200,000	0	200,000	0
Caldwallader-Sonk Sewer	310,000	0	(310,000)	0	0
Caldwallader-Sonk Sewer	0	310,000	0	310,000	0
Brookfield Center North	390,000	0	(390,000)	0	0
Brookfield Center North	0	390,000	0	390,000	0
Little Squaw Creek Sewer Project	655,000	0	(655,000)	0	0
Golf/Wintergreen Sewer	70,000	0	(70,000)	0	0
Golf/Wintergreen Sewer	0	70,000	0	70,000	0
Golf/Wintergreen Sewer II	0	630,000	0	630,000	0
Westview Drive Water	35,000	0	(35,000)	0	0
Westview Drive Water	0	35,000	0	35,000	0
Andrews Drive Sewer	42,000	0	(42,000)	0	0
Andrews Drive Sewer	0	42,000	0	42,000	0
Bedford Road Sewer	30,000	0	(30,000)	0	0
Bedford Road Sewer	0	30,000	0	30,000	0
Springwood Trace Sewer	43,000	0	(43,000)	0	0
Springwood Trace Sewer	0	43,000	0	43,000	0
Digester Air System Sewer	300,000	0	(300,000)	0	0
Westview Drive Sewer	75,000	0	(75,000)	0	0
Westview Drive Sewer	0	75,000	0	75,000	0
North River Road Sewer	0	130,000	0	130,000	0
Brookfield Waste Water Treatment Plant	0	200,000	0	200,000	0
<i>Total Notes</i>	<u>9,820,000</u>	<u>2,155,000</u>	<u>(9,820,000)</u>	<u>2,155,000</u>	<u>0</u>
<b>Revenue Bonds</b>					
Devon Drive Sewer Project	0	350,460	0	350,460	10,460
Henn-Hyde Sewer Project	0	574,540	0	574,540	16,540
Water Meter Project	0	1,125,000	0	1,125,000	205,000
Southeast Water District	0	2,390,000	0	2,390,000	93,000
<i>Total Revenue Bonds</i>	<u>0</u>	<u>4,440,000</u>	<u>0</u>	<u>4,440,000</u>	<u>325,000</u>
<b>OPWC Loans</b>					
Precast Structure Project	290,000	0	(20,000)	270,000	20,000
North Road Reconstruction Project	669,528	10,472	(34,000)	646,000	34,000
Rehabilitation Project	251,983	0	(13,262)	238,721	13,262
Rehabilitation Project	239,148	0	(14,068)	225,080	14,068
Rehabilitation Project	360,000	0	(20,000)	340,000	20,000
Rehabilitation Project	312,416	0	(17,356)	295,060	17,356
<i>Total OPWC Loans</i>	<u>2,123,075</u>	<u>10,472</u>	<u>(118,686)</u>	<u>2,014,861</u>	<u>118,686</u>
OWDA Loan - Mosquito Creek	905,294	0	(195,816)	709,478	214,402
Capital Leases	993,824	21,299	(401,986)	613,137	287,192
Compensated Absences	5,163,242	579,370	(101,489)	5,641,123	124,420
Claims Payable	2,474,718	141,990	(1,429,550)	1,187,158	508,941
<i>Total Governmental Activities</i>	<u>\$40,478,456</u>	<u>\$9,231,740</u>	<u>(\$10,183,918)</u>	<u>\$38,955,899</u>	<u>\$3,394,761</u>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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During 2008, Trumbull County entered into a \$10,472 Ohio Public Works Commission Loan. The proceeds of this loan were used for County infrastructure rehabilitation projects. The County issued \$5,075,000 in general obligation bonds with a premium of \$5,448 with interest rates varying from 3.00 percent to 5.00 percent. The proceeds of the general obligation bonds were used for the Park-Porter Building, computer equipment and a sewer project. The bond issue included serial and term bonds in the amount of \$1,870,000 and \$3,205,000 respectively.

The term bonds maturing on December 1, 2020 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in 2019 (with the balance of \$115,000 principal amount of the Bonds maturing on December 1, 2020 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

<u>Year</u>	<u>Amount</u>
2019	\$110,000

The term bonds maturing on December 1, 2021 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in 2022 (with the balance of \$130,000 principal amount of the Bonds maturing on December 1, 2021 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

<u>Year</u>	<u>Amount</u>
2021	\$125,000

The term bonds maturing on December 1, 2023 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in 2024 (with the balance of \$140,000 principal amount of the Bonds maturing on December 1, 2023 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

<u>Year</u>	<u>Amount</u>
2023	\$135,000

The term bonds maturing on December 1, 2028 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in each of the years 2025 to 2027 (with the balance of \$160,000 principal amount of the Bonds maturing on December 1, 2028 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

<u>Year</u>	<u>Amount</u>
2025	\$150,000
2026	155,000
2027	165,000

The term bonds maturing on December 1, 2037 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in each of the years 2029 to 2036 (with the balance of \$245,000 principal amount of the Bonds maturing on December 1, 2037 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:



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Year	Amount
2029	\$165,000
2030	175,000
2031	180,000
2032	190,000
2033	200,000
2034	210,000
2035	220,000
2036	235,000

The County issued \$4,440,000 in sales tax revenue bonds with interest rates varying from 3.00 percent to 4.50 percent. The proceeds of the sales tax revenue bonds were used for various water and sewer projects. The bond issue included serial and term bonds in the amount of \$2,800,000 and \$1,640,000 respectively.

The term bonds maturing on December 1, 2020 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in 2019 (with the balance of \$210,000 principal amount of the Bonds maturing on December 1, 2020 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

Year	Amount
2019	\$200,000

The term bonds maturing on December 1, 2022 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in 2022 (with the balance of \$230,000 principal amount of the Bonds maturing on December 1, 2022 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

Year	Amount
2022	\$220,000

The term bonds maturing on December 1, 2028 are subject to mandatory sinking fund redemption pursuant to the terms of the Bond Legislation. The mandatory redemption is to occur in each of the years 2023 to 2037 (with the balance of \$150,000 principal amount of the Bonds maturing on December 1, 2028 to be paid at maturity) at a redemption price of a percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in the year and in the principal amount set forth below:

Year	Amount
2023	\$105,000
2024	115,000
2025	125,000
2026	135,000
2027	150,000

In 2004, the County defeased various bond issues both General Obligation and Special Assessment in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2008, \$3,384,272 of these bonds outstanding were considered defeased.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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General obligation bonds reported in governmental activities are a direct obligation of the County and will be paid from the general obligation bond retirement debt service fund using property tax revenues. 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. Business type activity general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) loans will be paid from revenues derived by the County from the operation of the water and sewer system as well as special assessments. The Capital Leases will be paid from the general fund, the motor vehicle gas tax special revenue fund, the children services special revenue fund and the telephone rotary internal service fund.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, public assistance, county board of mental retardation, community mental health, children services, motor vehicle gasoline tax, bureau of support, real estate assessment, dog and kennel, delinquent real estate tax assessment collector, certificate of title, emergency 911, youth services, probate court, elderly affairs, drug task force, water, sewer, hospitalization and workers' compensation.

The Logan Arms Sewer Replacement, Newton Manor Sewer Replacement, Water Project, Youngstown/Warren Regional Airport Waterline Project, the Warren Township Meadowbrook Waterline Project, King Graves Waterline OPWC loans, and the 5<sup>th</sup> Avenue Pump Station Replacement will be paid with user charges from the sewer and water enterprise funds respectively. The Precast Structure Project Loan and the Rehabilitation Project will be paid from the motor vehicle gas tax special revenue fund.

The County has pledged future sales tax revenues to repay Revenue Bonds. The Revenue Bonds are payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the bonds are expected to require less than 3 percent of revenues. The total principal and interest remaining to be paid on the bonds is \$5,796,303. Principal and interest paid for the current year were \$0, and sales tax revenue was \$21,597,332.

The County has pledged future water revenues to repay OPWC loans. The OPWC loans are payable solely from net revenues and are payable through 2024. Annual principal payments on the OPWC loans are expected to require 3 percent of net revenues and 1 percent of total revenues. The total principal remaining to be paid on the OPWC loans is \$506,681. Principal paid for the current year were \$43,140, total net revenues were \$1,606,193 and total revenues were \$4,930,278.

The County has pledged future sewer revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the sewer debt are expected to require 17 percent of net revenues and 5 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$9,932,277. Principal and interest paid for the current year were \$896,376, total net revenues were \$583,210 and total revenues were \$9,966,997.

On March 26, 2008, the County issued \$1,525,000 of bond anticipation notes at a rate of 2.38 percent maturing on March 26, 2009. On August 6, 2008, the County issued \$630,000 of bond anticipation notes at a rate of 2.38 percent maturing on March 26, 2009. These notes were used for various sewer and water improvements throughout the County. The notes are backed by the full faith and credit of Trumbull County.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, OWDA and OPWC long-term obligations:

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2008

Business-Type Activities

	General Obligation Bonds		Revenue Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2009	\$98,243	\$24,631	\$40,800	\$131,015	\$76,779	\$603,614	\$131,257
2010	93,776	22,016	40,400	131,402	76,780	663,669	91,725
2011	99,206	19,402	42,100	129,673	76,781	730,135	47,835
2012	104,738	16,269	44,100	127,727	76,779	0	0
2013	105,702	12,832	45,900	125,859	76,781	0	0
2014 - 2018	162,575	28,712	260,400	598,500	320,806	0	0
2019 - 2023	76,845	9,673	321,100	537,797	257,352	0	0
2024 - 2028	0	0	395,800	463,135	22,310	0	0
2029 - 2033	0	0	487,800	371,197	0	0	0
2034 - 2038	0	0	601,400	257,481	0	0	0
2039 - 2043	0	0	741,100	117,954	0	0	0
2044 - 2048	0	0	287,900	11,195	0	0	0
<b>Total</b>	<b>\$741,085</b>	<b>\$133,535</b>	<b>\$3,308,800</b>	<b>\$3,002,935</b>	<b>\$984,368</b>	<b>\$1,997,418</b>	<b>\$270,817</b>

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$1,538,363	\$1,571,019	\$277,757	\$100,820	\$325,000	\$0
2010	1,527,025	1,575,693	288,225	91,356	375,000	151,438
2011	1,004,000	748,027	297,794	81,211	385,000	140,187
2012	1,079,000	709,735	308,261	69,903	400,000	128,637
2013	1,124,000	665,042	318,298	57,816	410,000	116,638
2014 - 2018	6,343,000	2,546,227	845,422	128,915	905,000	456,552
2019 - 2023	3,810,000	1,277,915	71,157	8,314	965,000	267,451
2024 - 2028	1,539,000	649,239	6,000	510	675,000	95,400
2029 - 2033	910,000	368,250	0	0	0	0
2034 - 2038	910,000	116,750	0	0	0	0
<b>Total</b>	<b>\$19,784,388</b>	<b>\$10,227,897</b>	<b>\$2,412,914</b>	<b>\$538,845</b>	<b>\$4,440,000</b>	<b>\$1,356,303</b>

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2009	\$214,402	\$46,622	\$118,686
2010	235,733	32,580	118,686
2011	259,343	16,990	118,685
2012	0	0	118,686
2013	0	0	118,685
2014 - 2018	0	0	593,428
2019 - 2023	0	0	563,427
2024 - 2028	0	0	264,578
<b>Total</b>	<b>\$709,478</b>	<b>\$96,192</b>	<b>\$2,014,861</b>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2008

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) during 2008 for Steward Sharon Road and Scott Street Sanitary Sewer. Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan. 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 \$717,181.

During 1995, the County entered into a contractual agreement with the City of Warren for the construction of a jail facility which is located in the City. The project is being financed by general obligation bonds issued in 1997 by Trumbull County. All proceeds were received by the County and the County is responsible for the debt retirement. The total amounts owed to Trumbull County by the City of Warren for its share of the bonds are \$120,096, or 10.70 percent of the debt. This amount has been recorded on the County's books as an intergovernmental receivable in the general obligation bond retirement fund.

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 the total assessed 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, 2008, are an overall debt margin of \$57,913,390 an unvoted debt margin of \$6,707,009.

***Industrial Development Revenue Bonds***

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$17,815,000 at December 31, 2008, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

**Note 21 – Interfund Transactions**

***A. Interfund Transfers***

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfers To	Transfers From					Totals
	General	Construction	Water	Sewer	Other Governmental Funds	
Public Assistance	\$1,193,399	\$0	\$0	\$0	\$0	\$1,193,399
General Obligation Bond Retirement	0	2,127,920	67,858	1,156,562	80,746	3,433,086
Construction	15,000	0	0	0	0	15,000
Water	0	0	0	450,660	0	450,660
Sewer	0	0	1,378,580	0	0	1,378,580
Other Governmental Funds	1,803,000	0	0	0	181,779	1,984,779
<b>Totals</b>	<b>\$3,011,399</b>	<b>\$2,127,920</b>	<b>\$1,446,438</b>	<b>\$1,607,222</b>	<b>\$262,525</b>	<b>\$8,455,504</b>

**Trumbull County, Ohio**  
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The general fund transfers to the public assistance special revenue fund were to cover the mandated share of program costs certified by the Ohio Department of Human Services (ODHS). The general fund transfer to the construction fund was for maintenance of the jail construction project per resolution. The remaining general fund transfers were made to move unrestricted balances to support programs and projects accounted for in other nonmajor governmental funds. The water and sewer enterprise funds transfers to the general obligation bond retirement debt service fund were for principal and interest payments on bond issues. The water and sewer enterprise funds transfers to each other were to cover shared annual administrative costs of operations per resolution. The redevelopment special revenue fund and the construction capital projects fund transfers to the general obligation bond retirement debt service fund were for principal and interest payments on bond and note issues. The youth services special revenue fund transfer to the drug prosecution unit special revenue fund was for a local grant match requirement. The revolving loan economic development special revenue fund transfer to the community development fund was to cover the non-federal share of total project costs for the Kinsman Sewer project per resolution.

**B. Interfund Balances**

Interfund balances at December 31, 2008, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable					Totals
	General	Public Assistance	Construction	Other Governmental Funds	Internal Service	
General	\$0	\$0	\$0	\$0	\$505,909	\$505,909
Public Assistance	80,047	0	0	0	218,612	298,659
County Board of Mental Retardation	2,723	0	0	0	522,599	525,322
Community Mental Health	25,063	0	0	0	8,738	33,801
Children Services	7,910	0	0	0	148,640	156,550
Water	0	0	49,114	0	11,791	60,905
Sewer	0	0	902,758	0	72,433	975,191
Internal Service	0	0	0	0	4,192	4,192
Other Governmental Funds	98,090	10,265	0	175,747	400,407	684,509
<b>Totals</b>	<b>\$213,833</b>	<b>\$10,265</b>	<b>\$951,872</b>	<b>\$175,747</b>	<b>\$1,893,321</b>	<b>\$3,245,038</b>

**Note 22 – Short-Term Obligations**

A summary of note transactions for the year ended December 31, 2008 follows:

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Governmental Activities</b>				
Champion Water Tower	\$740,000	\$0	(\$740,000)	\$0
Champion Water Tower	0	1,480,000	(740,000)	740,000
Southeast Water District #3	2,290,000	0	(2,290,000)	0
Southeast Water District #3	0	2,290,000	(2,290,000)	0
Henn-Hyde Sewer	1,155,000	0	(1,155,000)	0
Henn-Hyde Sewer	0	1,155,000	(1,155,000)	0

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Governmental Activities (continued)</b>				
East Central Sewer	\$2,200,000	\$0	(\$2,200,000)	\$0
East Central Sewer	0	4,400,000	(2,200,000)	2,200,000
Lakeshore Drive Sewer	190,000	0	(190,000)	0
Lakeshore Drive Sewer	0	1,650,000	0	1,650,000
Devon Drive Sewer	505,000	0	(505,000)	0
Devon Drive Sewer	0	505,000	(505,000)	0
Sampson Drive Sewer	200,000	0	(200,000)	0
Sampson Drive Sewer	0	260,000	(130,000)	130,000
March Avenue Sewer	1,000,000	0	(1,000,000)	0
March Avenue Sewer	0	1,500,000	(750,000)	750,000
Scott Street Sewer Improvements	0	125,000	0	125,000
State Road Sewer Improvements	0	910,000	0	910,000
Golf/Wintergreen Sewer	0	120,000	0	120,000
Little Squaw Creek Sewer Project	0	700,000	0	700,000
Digester Air System Sewer	0	360,000	0	360,000
<b>Total</b>	<u>\$8,280,000</u>	<u>\$15,455,000</u>	<u>(\$16,050,000)</u>	<u>\$7,685,000</u>

In 2007, the County issued \$8,280,000 to refinance a portion of the notes that matured April 4, 2007. These notes helped finance the Champion Water Tower, Southeast Water District #3, Henn-Hyde Sewer, East Central Sewer, Lakeshore Drive Sewer, Devon Drive Sewer, Sampson Drive Sewer and March Avenue Sewer. These notes matured on March 26, 2008.

On March 26, 2008, the County issued \$7,770,000 of bond anticipation notes at a rate of 2.38 percent maturing on September 26, 2008. These notes helped finance Champion Water Tower, Southeast Water District #3, Henn-Hyde Sewer, East Central Sewer, Devon Drive Sewer, Sampson Drive Sewer and March Avenue Sewer. On September 25, 2008, the County issued bonds to pay off Southeast Water District, Henn-Hyde Sewer and Devon Drive Sewer. The remaining notes were rolled into a new note issued for \$3,820,000 at a rate of 2.50 percent maturing on March 25, 2009.

On March 26, 2008, the County issued \$2,835,000 of bond anticipation notes at a rate of 2.38 percent maturing on March 26, 2009. These notes helped finance Lakeshore Drive, Scott Street Sewer Improvements, Little Squaw Creek Sewer Project and Digester Air System Sewer.

On August 6, 2008, the County issued \$1,030,000 of bond anticipation notes at a rate of 2.38 percent maturing on March 26, 2009. These notes helped finance State Road Sewer Improvements and Golf/Wintergreen Sewer.

All notes are backed by the full faith and credit of Trumbull County and mature within one year. The notes, although issued for a business-type asset, are being paid with governmental monies and therefore are reflected as a governmental liability. The note liability is reflected in the fund which received the proceeds.

**Note 23 - Jointly Governed Organizations**

**A. 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 Trumbull and Mahoning County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and

**Trumbull County, Ohio**  
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fires its own staff. As of January 2004, the County began collecting a 2 percent Hotel and Lodging Tax to fund the Port Authority's operation. In May 2005, the Board of Trumbull County Commissioners increased the rate to 4 percent and allocated the entire 4 percent collections of the Hotel Lodging Tax for the use by the Western Reserve Port Authority effective May 5, 2005. In addition, the County contributed \$150,000 to the Western Reserve Port Authority in 2004. During 2008, \$50,000 was returned to the County. The Board of County Commissioners passed a new resolution effective as of May 1, 2006, allocating 2 percent of the 4 percent lodging tax to be paid to the Port Authority. The remaining 2 percent is paid to the newly established Trumbull County Tourism Board.

**B. *Family and Children First Council***

The Family and Children First Council provides services to multi-need youth in Trumbull County. Members of the Council include Trumbull County Board of Mental Retardation, Mental Health Board, Warren City School District, Trumbull County Children Services Board, Trumbull County Board of Health, Ohio Department of Youth Services, Trumbull County Common Pleas Court, Trumbull County Human Services, Western Reserve Care System, City of Warren, Trumbull County Educational Service Center and Trumbull County Mental Health Center. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants. In 2008, the County did not contribute to the Family and Children First Council.

**C. *Northeast Ohio Community Alternative Program (N.E.O.C.A.P.)***

N.E.O.C.A.P. is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

**D. *North East Ohio Network (N.E.O.N.)***

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 Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Portage and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2008, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Note 24 - Related Organizations**

**A. *Private Industry Council***

The Private Industry Council is statutorily created under Section 1702.26 of the Ohio Revised Code. The twenty-eight members of the Private Industry Council are appointed by the Trumbull County Board of Commissioners. The County is not financially accountable for the Council nor is the Council financially dependent on the County. The Council adopts its own budget, authorizes expenditures, hires and fires staff and does not rely on the County to finance deficits.

**Trumbull County, Ohio**  
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**B. *Trumbull County Public Library***

The Trumbull County Board of Commissioners is responsible for appointing a voting majority of the Trumbull County Public Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2008.

**C. *Trumbull County Tourism Board***

The Trumbull County Tourism Board was created during 2005 to take the place of the Trumbull County Convention and Visitors Bureau which was eliminated. The purpose of the Board is to encourage development for Trumbull County by promoting travel within the County. On May 5, 2005, the Trumbull County Board of Commissioners adopted a resolution establishing the Trumbull County Tourism Board as the designated recipient of 2 percent of the 4 percent lodging excise tax funds.

**D. *Trumbull County Metropolitan Park District (District)***

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District received \$75,000 from the County during 2008.

**Note 25 - Related Party Transactions**

During 2008, Trumbull County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Fairhaven Sheltered Workshop, Inc. Fairhaven Sheltered Workshop, a discretely presented component unit of Trumbull County, reported \$2,225,885 for such contributions. Fairhaven Sheltered Workshop recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

**Note 26 - Subsequent Events**

On March 24, 2009, the County issued \$7,205,000 of 6-month notes at a rate of 2.75 percent, maturing on September 30, 2010, in anticipation of the issuance of bonds for the following purposes.

Amount	Purpose
\$2,200,000	East Central Bazetta Sewer
1,650,000	Lakeshore Drive Sewer
910,000	State Road Sewer
740,000	Champion Water Tower
625,000	Little Squaw Creek Interceptor Sewer
610,000	March Avenue Sewer
360,000	Digester Air System Sewer Project
110,000	Sampson Drive Sanitary Sewer
<u>\$7,205,000</u>	Total 6-month Notes



**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

On March 24, 2009, the County issued \$2,990,000 of 12-month notes at a rate of 2.50 percent, maturing on March 23, 2010, in anticipation of the issuance of bonds for the following purposes.

Amount	Purpose
\$700,000	Extending and Improving the Golf/Wintergreen Drive Sewer
675,000	Improvements to Westview Drive Sewer
440,000	Extending and Improving the Brookfield Center North Sewer
310,000	Extending and Improving the Andrews Drive Sanitary Sewer
300,000	Extending and Improving the Brookfield Center North - Screw Pump Water
200,000	Improvements to Kermont Heights Sewer
130,000	Improvements to North River Road Sewer
125,000	Improvements to Scott Street Sewer
45,000	Improvements to Springwood-Trace Sewer
35,000	Improvements to Westview Drive Water
30,000	Improvements to Bedford Road Sewer
<u>\$2,990,000</u>	Total 12-month Notes

**Note 27 - Fairhaven Sheltered Workshop, Inc.**

**A. Summary of Significant Accounting Policies**

Fairhaven Sheltered Workshop, Inc. was incorporated in the State of Ohio in May, 1967. Effective January 23, 1996, the Secretary of the State of Ohio, recorded a name change for Fairhaven Sheltered Workshop, Inc. to Fairhaven Industries, Inc. Fairhaven Industries, Inc. (the Organization) provides labor skills training and employment as mandated by the State to be provided to mentally retarded adults. Most of the services are provided directly through Trumbull County's 169 Board. Some of the costs associated with this program are paid directly by the 169 Board. This data is included as part of the statement of activities and changes in net assets.

*Income Taxes*

The Organization is a publicly-supported nonprofit organization as described in Section 501 (c) (3) of the Internal Revenue Code and is exempt from federal, state and local income taxes and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, Fairhaven Industries, Inc. has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509 (a) of the Internal Revenue Code. There was no unrelated business income for 2008 or 2007.

*Method of Accounting*

The financial statements have been prepared utilizing the accrual basis of accounting.

*Basis of Presentation*

The Organization adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted, based on the existence or absence of donor-imposed restrictions.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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*Public Support and Revenue*

The Organization's major source of income is from sales and services to the public and companies. The Organization grants credit to customers on open account (no collateral required), who are generally located in Northeast Ohio. Contributions from the general public are nominal. In addition, the Organization receives support from the Trumbull County 169 Board to cover some of the program costs. These costs, totaling \$2,225,885 as calculated by the 169 Board, are included in the statement of activities as support and in-kind contributions.

*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.

*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*

Investments are 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 represent amounts due from charge contracts for services. Substantially all amounts are considered collectible by management. An allowance for bad debts has not been established because it is not considered material.

*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. Assets with a cost of over \$1,000 are capitalized.

Depreciation is based on the estimated useful lives computed on the straight-line method.

Description	Estimated Lives
Buildings	20 Years
Furniture and Equipment	5-7 Years

*Advertising Costs*

Advertising costs are charged to operations in the year incurred and totaled \$1,861 in 2008 and \$693 in 2007.

**B. Property and Equipment**

Property and equipment used in operations and not recorded on the statement of financial position is as follows:

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

Description	Acquired	Cost
'85 Chevy Cab & Chassis	12/1/2002	\$51,170
'05 International - 4400 4x2 Truck	2/1/2004	52,468
'06 Econoline Van	8/3/2006	15,000

The cost of the Econoline Van of \$15,000 is recorded as a contribution in the statement of activities. Vehicle titles are transferred to TCBMRDD when purchased.

Terms of contract provide that Fairhaven Industries shall have the responsibility for the purchase of all equipment, except all business vehicles purchased by Fairhaven Industries Inc. shall be titles, licensed, and insured in the name of TCBMRDD. Maintenance and cost of parts for repairs used for Fairhaven Industries shall be the responsibility of TCBMRDD.

The contract further states “that in the termination, dissolution or liquidation of the nonprofit corporation, all assets shall be transferred to the TCBMRDD.”

**C. *Functional Allocation of Expenses***

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Construction in Progress of \$26,619, were costs incurred for the intention of constructing a warehouse. No further actions have been taken and with the continued economic downturn in the area, in November the board decided to write off the costs.

**D. *Concentration of Credit Risk***

Fairhaven Industries, Inc., maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2008, the Organization had \$0 in excess of the FDIC insurance limits. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

Concentrations of credit risk with respect to accounts receivable include four customers, which constitute 60% of the Organization’s total accounts receivable.

**E. *In-Kind***

The value of in-kind services are calculated based in the method prescribed by the State of Ohio, Ohio Department of MRDD and received directly from the Trumbull County 169 Board and is reflected on the accompanying Statement of Activities.

**F. *Leases***

Additional leased space is located at Ohio Commerce Center in Lordstown, Ohio for warehouse storage. Minimum annual rental is \$16,044.

**G. *Net Assets***

Board designated net assets include \$91,522, which were designated by the board of directors and Trumbull County Board of MRDD for a building storage space.

**H. *Donated Services***

The Organization receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under SFAS No. 116 have not been satisfied.

## Combining and Individual Fund Statements and Schedules

### *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 motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

***Child Support Fund*** - To account for Federal, State and local revenues used to administer the County Bureau of Support.

***Real Estate Assessment Fund*** - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

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

***Dog and Kennel Fund*** - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

***Community Based Correctional Facility Fund*** - To account for State grant monies received to construct and operate a correctional facility where the County has administrative involvement with the grant.

***Probate Court Fund*** - To account for court costs spent on supplies as stated within the Revised Code.

***Domestic Violence Shelter Fund*** - To account for revenues from marriage license fees and additional fees for annulment/divorce/dissolution to be used for funding a shelter for domestic violence victims.

***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.

***Delinquent Real Estate Tax Assessment Collector Fund*** - To account for five percent of all collected delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

***Certificate of Title Fund*** - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

***Recorders Supplemental Fund*** - To account for monies received from County Recorder fees to be used to computerize the Recorder's office.

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

***Youth Services Fund*** - To account for grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

***Elderly Affairs Fund*** - To account for Federal and local funds used to provide meals for and to transport senior citizens.

***Community Development Fund*** - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

***Senior Citizens Levy Fund*** - To account for revenue received from property taxes and local funds to maintain senior citizens services or facilities.

*(continued)*

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

***Drug Prosecution Unit Fund*** - To account for Federal grants and local funds used to prosecute drug offenders who operate in more than one jurisdiction

***Revolving Loan-Economic Development Fund*** - To account for Federal monies and loan repayments used to make loans for economic development projects within the County.

***Indigent Drivers Alcohol Treatment Fund*** - To account for the enforcing of laws prohibiting driving under the influence and for educational programs about the dangers of driving under the influence.

***Trumbull Area Coordinated Transportation Fund*** - To account for State grants received to operate transportation services to area schools for mentally challenged and disabled citizens of the County.

***Hillside Administration Fund*** - To account for the residual balance of Hillside Hospital. These monies will be used to pay any additional costs related to the close out of Hillside Hospital.

***Law Enforcement Trust Fund*** - To account for net proceeds of forfeited contraband or forfeited contraband monies used in accordance with Senate Bill No. 258.

***Law Enforcement Agency Fund*** - To account for receipt money from the sale of contraband as well as to pay the costs of seizure, storage, maintenance and provision of security for the contraband.

***Drug Task Force Fund*** - To account for Federal grant monies received to assist the sheriff in conducting a multi-county cooperative and coordinate investigative approach to drug, gang, violent crime investigations and pharmaceutical diversion investigations.

***Redevelopment Fund*** - To account for service payments in lieu of taxes to secure payment of the obligation issued to finance public infrastructure improvements.

***Local Law Enforcement Block Grant Fund*** - To account for Federal grant monies received enabling the sheriff to install wireless equipment to assist in reducing crime and improve public safety.

***Community Gun Violence Block Grant Fund*** - To account for Federal grant monies received to assist in prosecuting violent firearm related crime offenders.

***Homeland Security Fund*** - To account for federal monies used to build on progress made with previous Homeland Security Funds to enhance the capabilities of local first responders.

***FEMA Community Emergency Response Fund*** - To account for federal grants received to assist in training new members of CERTS as volunteers in special projects to improve community's preparedness.

***Workforce Development Fund*** - To account for federal monies received to help in a quick turnaround of revenues received and disbursed.

***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).

***Court Computerization Fund*** - To account for court fees collected to pay for computer equipment and the upkeep of the equipment for the court.

***Permanent Improvement Fund*** - To account for revenue received for major capital improvement expenditures.

***County Computerization Fund*** - To account for monies received to pay for computer equipment and the upkeep of the equipment for the GIS County Mapping Project and the Sheriff Auto ID System Project.

***Court Security Fund*** - To account for court fees collected to pay for security equipment and enhanced security measures and the upkeep of the equipment for the court.

***Clean Ohio Conservation Fund*** - To account for monies to preserve green space and farmland, improve outdoor activities and revitalize blighted neighborhoods by cleaning and redeveloping polluted properties.

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$17,317,822	\$4,427,530	\$21,745,352
Cash and Cash Equivalents			
In Segregated Accounts	12,421	0	12,421
Materials and Supplies Inventory	404,931	0	404,931
Accrued Interest Receivable	17,274	5,315	22,589
Accounts Receivable	509,934	56,322	566,256
Interfund Receivable	175,747	0	175,747
Intergovernmental Receivable	4,413,322	0	4,413,322
Prepaid Items	19,810	1,154	20,964
Property Taxes Receivable	2,420,391	0	2,420,391
Loans Receivable	1,276,372	0	1,276,372
<i>Total Assets</i>	<u>\$26,568,024</u>	<u>\$4,490,321</u>	<u>\$31,058,345</u>
<b>Liabilities</b>			
Accounts Payable	\$645,823	\$88,410	\$734,233
Accrued Wages	556,234	0	556,234
Contracts Payable	0	9,203	9,203
Intergovernmental Payable	137,905	0	137,905
Matured Compensated Absences Payable	31,262	0	31,262
Interfund Payable	683,027	1,482	684,509
Deferred Revenue	6,231,544	0	6,231,544
<i>Total Liabilities</i>	<u>8,285,795</u>	<u>99,095</u>	<u>8,384,890</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	1,980,141	509,532	2,489,673
Reserved for Loans Receivable	1,210,007	0	1,210,007
Unreserved, Undesignated, Reported in:			
Special Revenue Funds	15,092,081	0	15,092,081
Capital Projects Funds	0	3,881,694	3,881,694
<i>Total Fund Balances</i>	<u>18,282,229</u>	<u>4,391,226</u>	<u>22,673,455</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$26,568,024</u>	<u>\$4,490,321</u>	<u>\$31,058,345</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$2,056,293	\$0	\$2,056,293
Intergovernmental	18,993,087	9,540	19,002,627
Interest	76,015	2,794	78,809
Fees, Licenses and Permits	585,963	445,548	1,031,511
Fines and Forfeitures	1,099,010	351,389	1,450,399
Rentals and Royalties	11,280	0	11,280
Charges for Services	4,419,185	0	4,419,185
Special Assessments	6,078	0	6,078
Other	394,473	0	394,473
<i>Total Revenues</i>	<u>27,641,384</u>	<u>809,271</u>	<u>28,450,655</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	5,366,187	0	5,366,187
Judicial	728,886	0	728,886
Public Safety	7,669,582	0	7,669,582
Public Works	7,722,191	0	7,722,191
Health	114,448	0	114,448
Human Services	8,471,622	0	8,471,622
Economic Development and Assistance	116,927	0	116,927
Capital Outlay	0	2,404,828	2,404,828
Debt Service:			
Principal Retirement	236,420	0	236,420
Interest and Fiscal Charges	21,620	0	21,620
<i>Total Expenditures</i>	<u>30,447,883</u>	<u>2,404,828</u>	<u>32,852,711</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,806,499)</u>	<u>(1,595,557)</u>	<u>(4,402,056)</u>
<b>Other Financing Sources (Uses)</b>			
OPWC Loans Issued	10,472	0	10,472
Transfers In	1,984,779	0	1,984,779
Transfers Out	(262,525)	0	(262,525)
<i>Total Other Financing Sources (Uses)</i>	<u>1,732,726</u>	<u>0</u>	<u>1,732,726</u>
<i>Net Change in Fund Balances</i>	(1,073,773)	(1,595,557)	(2,669,330)
<i>Fund Balances Beginning of Year</i>	<u>19,356,002</u>	<u>5,986,783</u>	<u>25,342,785</u>
<i>Fund Balances End of Year</i>	<u>\$18,282,229</u>	<u>\$4,391,226</u>	<u>\$22,673,455</u>

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	<u>Motor Vehicle Gasoline Tax</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Indigent Guardianship</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,842,519	\$828,906	\$6,042,562	\$62,914
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	404,931	0	0	0
Accrued Interest Receivable	14,531	0	0	0
Accounts Receivable	0	259,268	0	1,866
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	3,856,282	0	0	0
Prepaid Items	405	0	258	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,118,668</u>	<u>\$1,088,174</u>	<u>\$6,042,820</u>	<u>\$64,780</u>
<b>Liabilities</b>				
Accounts Payable	\$375,217	\$26,683	\$0	\$1,441
Accrued Wages	193,829	138,982	31,189	0
Intergovernmental Payable	57,039	29,186	6,549	0
Matured Compensated Absences Payable	22,981	2,474	0	0
Interfund Payable	217,812	185,840	9,680	0
Deferred Revenue	3,259,868	0	0	0
<i>Total Liabilities</i>	<u>4,126,746</u>	<u>383,165</u>	<u>47,418</u>	<u>1,441</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	913,288	321,991	57,064	791
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	1,078,634	383,018	5,938,338	62,548
<i>Total Fund Balances</i>	<u>1,991,922</u>	<u>705,009</u>	<u>5,995,402</u>	<u>63,339</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,118,668</u>	<u>\$1,088,174</u>	<u>\$6,042,820</u>	<u>\$64,780</u>

(continued)



**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Dog and Kennel	Probate Court	Domestic Violence Shelter	Drug Law Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$81,474	\$395,278	\$23,850	\$45,364
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	5,698	2,899	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	229	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$81,703</u>	<u>\$400,976</u>	<u>\$26,749</u>	<u>\$45,364</u>
<b>Liabilities</b>				
Accounts Payable	\$7,361	\$0	\$23,850	\$1,383
Accrued Wages	7,165	0	0	0
Intergovernmental Payable	1,505	289	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	2,173	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>18,204</u>	<u>289</u>	<u>23,850</u>	<u>1,383</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	5,325	255	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	58,174	400,432	2,899	43,981
<i>Total Fund Balances</i>	<u>63,499</u>	<u>400,687</u>	<u>2,899</u>	<u>43,981</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$81,703</u>	<u>\$400,976</u>	<u>\$26,749</u>	<u>\$45,364</u>

Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
\$985,933	\$13,217	\$262,452	\$219,155	\$1,669,182	\$212,658
0	0	0	0	0	12,421
0	0	0	0	0	0
0	0	0	0	0	0
3,197	0	181	3,025	0	233,064
0	0	0	0	0	175,747
0	0	0	0	5,755	62,323
1,108	0	11,956	5,854	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$990,238</u>	<u>\$13,217</u>	<u>\$274,589</u>	<u>\$228,034</u>	<u>\$1,674,937</u>	<u>\$696,213</u>
\$4,684	\$228	\$0	\$9,746	\$22,937	\$50,126
15,143	31,024	0	78,605	26,222	33,025
3,180	6,515	0	18,041	5,506	6,935
0	5,807	0	0	0	0
7,226	1,898	0	31,766	0	30,208
0	0	0	0	0	62,323
<u>30,233</u>	<u>45,472</u>	<u>0</u>	<u>138,158</u>	<u>54,665</u>	<u>182,617</u>
3,631	6	0	11,662	52,263	87,251
0	0	0	0	0	0
<u>956,374</u>	<u>(32,261)</u>	<u>274,589</u>	<u>78,214</u>	<u>1,568,009</u>	<u>426,345</u>
<u>960,005</u>	<u>(32,255)</u>	<u>274,589</u>	<u>89,876</u>	<u>1,620,272</u>	<u>513,596</u>
<u>\$990,238</u>	<u>\$13,217</u>	<u>\$274,589</u>	<u>\$228,034</u>	<u>\$1,674,937</u>	<u>\$696,213</u>

(continued)

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan- Economic Development
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$141,112	\$2,949,271	\$91,546	\$175,365
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	2,743
Accounts Receivable	0	0	410	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	332,358	149,146	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	2,420,391	0	0
Loans Receivable	0	0	0	1,276,372
<i>Total Assets</i>	<u>\$473,470</u>	<u>\$5,518,808</u>	<u>\$91,956</u>	<u>\$1,454,480</u>
<b>Liabilities</b>				
Accounts Payable	\$24,630	\$73,316	\$11,139	\$8,250
Accrued Wages	0	0	1,050	0
Intergovernmental Payable	0	0	220	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	188,518	910	0
Deferred Revenue	332,358	2,569,537	0	0
<i>Total Liabilities</i>	<u>356,988</u>	<u>2,831,371</u>	<u>13,319</u>	<u>8,250</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	224,055	257,929	7,182	31,265
Reserved for Loans Receivable	0	0	0	1,210,007
Unreserved, Undesignated (Deficit)	(107,573)	2,429,508	71,455	204,958
<i>Total Fund Balances</i>	<u>116,482</u>	<u>2,687,437</u>	<u>78,637</u>	<u>1,446,230</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$473,470</u>	<u>\$5,518,808</u>	<u>\$91,956</u>	<u>\$1,454,480</u>

<u>Indigent Drivers Alcohol Treatment</u>	<u>Trumbull Area Coordinated Transportation</u>	<u>Hillside Administration</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement Agency</u>	<u>Drug Task Force</u>
\$335,409	\$65	\$391,215	\$132,001	\$4,361	\$73,324
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
326	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$335,735</u>	<u>\$65</u>	<u>\$391,215</u>	<u>\$132,001</u>	<u>\$4,361</u>	<u>\$73,324</u>
\$0	\$0	\$0	\$2,788	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,788</u>	<u>0</u>	<u>0</u>
0	0	0	166	0	0
0	0	0	0	0	0
<u>335,735</u>	<u>65</u>	<u>391,215</u>	<u>129,047</u>	<u>4,361</u>	<u>73,324</u>
<u>335,735</u>	<u>65</u>	<u>391,215</u>	<u>129,213</u>	<u>4,361</u>	<u>73,324</u>
<u>\$335,735</u>	<u>\$65</u>	<u>\$391,215</u>	<u>\$132,001</u>	<u>\$4,361</u>	<u>\$73,324</u>

(continued)

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	<u>Redevelopment</u>	<u>Local Law Enforcement Block Grant</u>	<u>Community Gun Violence Block Grant</u>	<u>Homeland Security</u>
<b>Assets</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$258,012	\$6,104	\$70,365	\$0
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	7,458
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$258,012</u>	<u>\$6,104</u>	<u>\$70,365</u>	<u>\$7,458</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$2,044	\$0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	2,940	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	954	6,042
Deferred Revenue	0	0	0	7,458
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>5,938</u>	<u>13,500</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	6,017	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	258,012	6,104	58,410	(6,042)
<i>Total Fund Balances</i>	<u>258,012</u>	<u>6,104</u>	<u>64,427</u>	<u>(6,042)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$258,012</u>	<u>\$6,104</u>	<u>\$70,365</u>	<u>\$7,458</u>

FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$52	\$4,156	\$17,317,822
0	0	12,421
0	0	404,931
0	0	17,274
0	0	509,934
0	0	175,747
0	0	4,413,322
0	0	19,810
0	0	2,420,391
0	0	1,276,372
<u>\$52</u>	<u>\$4,156</u>	<u>\$26,568,024</u>
\$0	\$0	\$645,823
0	0	556,234
0	0	137,905
0	0	31,262
0	0	683,027
0	0	6,231,544
<u>0</u>	<u>0</u>	<u>8,285,795</u>
0	0	1,980,141
0	0	1,210,007
52	4,156	15,092,081
<u>52</u>	<u>4,156</u>	<u>18,282,229</u>
<u>\$52</u>	<u>\$4,156</u>	<u>\$26,568,024</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	5,394,110	2,839,115	77,540	0
Interest	69,484	0	0	0
Fees, Licenses and Permits	7,125	0	0	0
Fines and Forfeitures	156,414	0	0	0
Rentals and Royalties	5,280	0	0	0
Charges for Services	42,795	669,333	1,910,311	28,760
Special Assessments	6,078	0	0	0
Other	198,107	0	0	0
<i>Total Revenues</i>	<u>5,879,393</u>	<u>3,508,448</u>	<u>1,987,851</u>	<u>28,760</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	928,000	0
Judicial	0	0	0	27,627
Public Safety	0	0	0	0
Public Works	6,395,658	0	0	0
Health	0	0	0	0
Human Services	0	4,747,023	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	236,420	0	0	0
Interest and Fiscal Charges	21,620	0	0	0
<i>Total Expenditures</i>	<u>6,653,698</u>	<u>4,747,023</u>	<u>928,000</u>	<u>27,627</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(774,305)</u>	<u>(1,238,575)</u>	<u>1,059,851</u>	<u>1,133</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	10,472	0	0	0
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,472</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(763,833)	(1,138,575)	1,059,851	1,133
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,755,755</u>	<u>1,843,584</u>	<u>4,935,551</u>	<u>62,206</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,991,922</u></u>	<u><u>\$705,009</u></u>	<u><u>\$5,995,402</u></u>	<u><u>\$63,339</u></u>

Dog and Kennel	Community Based Correctional Facility	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	3,565,613	16,224	0	0	0	0
0	0	0	0	0	0	0
296,138	0	0	45,701	0	0	0
0	0	37,311	0	18,397	35,153	582,628
0	0	0	0	0	0	0
1,740	0	6,868	0	0	563,376	8,480
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>297,878</u>	<u>3,565,613</u>	<u>60,403</u>	<u>45,701</u>	<u>18,397</u>	<u>598,529</u>	<u>591,108</u>
0	0	0	0	0	461,443	0
0	0	19,987	0	0	0	681,272
337,814	3,565,613	0	0	8,883	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	45,437	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>337,814</u>	<u>3,565,613</u>	<u>19,987</u>	<u>45,437</u>	<u>8,883</u>	<u>461,443</u>	<u>681,272</u>
<u>(39,936)</u>	<u>0</u>	<u>40,416</u>	<u>264</u>	<u>9,514</u>	<u>137,086</u>	<u>(90,164)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	50,000
0	0	0	0	(20,519)	0	0
0	0	0	0	(20,519)	0	50,000
(39,936)	0	40,416	264	(11,005)	137,086	(40,164)
103,435	0	360,271	2,635	54,986	822,919	7,909
<u>\$63,499</u>	<u>\$0</u>	<u>\$400,687</u>	<u>\$2,899</u>	<u>\$43,981</u>	<u>\$960,005</u>	<u>(\$32,255)</u>

(continued)



**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2008*

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	0	1,163,455	574,835
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	83,603	0	50,399	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	358,871	0	677,192
Special Assessments	0	0	0	0
Other	0	0	0	146,366
<i>Total Revenues</i>	<u>83,603</u>	<u>358,871</u>	<u>1,213,854</u>	<u>1,398,393</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	74,579	0	0	0
Judicial	0	0	0	0
Public Safety	0	1,983,163	1,487,682	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,551,538
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>74,579</u>	<u>1,983,163</u>	<u>1,487,682</u>	<u>1,551,538</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,024</u>	<u>(1,624,292)</u>	<u>(273,828)</u>	<u>(153,145)</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	0	0	0
Transfers In	0	1,628,000	0	185,000
Transfers Out	0	0	(11,260)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,628,000</u>	<u>(11,260)</u>	<u>185,000</u>
<i>Net Change in Fund Balances</i>	9,024	3,708	(285,088)	31,855
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>265,565</u>	<u>86,168</u>	<u>1,905,360</u>	<u>481,741</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$274,589</u></u>	<u><u>\$89,876</u></u>	<u><u>\$1,620,272</u></u>	<u><u>\$513,596</u></u>

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration
\$0	\$2,056,293	\$0	\$0	\$0	\$0	\$0
1,111,134	305,660	103,447	29,105	0	0	0
0	0	0	6,531	0	0	0
19,500	0	0	0	11,549	0	0
0	0	80,987	0	53,816	0	0
0	0	0	0	0	0	6,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	50,000
<u>1,130,634</u>	<u>2,361,953</u>	<u>184,434</u>	<u>35,636</u>	<u>65,365</u>	<u>0</u>	<u>56,000</u>
0	0	148,862	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,326,533	0	0	0	0	0	0
0	0	0	0	50,391	0	64,057
0	2,127,624	0	0	0	0	0
0	0	0	116,927	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,326,533</u>	<u>2,127,624</u>	<u>148,862</u>	<u>116,927</u>	<u>50,391</u>	<u>0</u>	<u>64,057</u>
<u>(195,899)</u>	<u>234,329</u>	<u>35,572</u>	<u>(81,291)</u>	<u>14,974</u>	<u>0</u>	<u>(8,057)</u>
0	0	0	0	0	0	0
0	0	21,779	0	0	0	0
0	(160,000)	0	0	0	0	0
0	(160,000)	21,779	0	0	0	0
(195,899)	74,329	57,351	(81,291)	14,974	0	(8,057)
312,381	2,613,108	21,286	1,527,521	320,761	65	399,272
<u>\$116,482</u>	<u>\$2,687,437</u>	<u>\$78,637</u>	<u>\$1,446,230</u>	<u>\$335,735</u>	<u>\$65</u>	<u>\$391,215</u>

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2008*

	Law Enforcement Trust	Law Enforcement Agency	Drug Task Force	Redevelopment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	0	201,124	0
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	102,237
Fines and Forfeitures	0	302	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	100,998	0	50,461	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>100,998</u>	<u>302</u>	<u>251,585</u>	<u>102,237</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	30,303	0	184,302	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>30,303</u>	<u>0</u>	<u>184,302</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>70,695</u>	<u>302</u>	<u>67,283</u>	<u>102,237</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	(70,746)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(70,746)</u>
<i>Net Change in Fund Balances</i>	70,695	302	67,283	31,491
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>58,518</u>	<u>4,059</u>	<u>6,041</u>	<u>226,521</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$129,213</u>	<u>\$4,361</u>	<u>\$73,324</u>	<u>\$258,012</u>

Local Law Enforcement Block Grant	Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$2,056,293
0	0	10,125	0	3,601,600	18,993,087
0	0	0	0	0	76,015
0	103,713	0	0	0	585,963
0	0	0	0	0	1,099,010
0	0	0	0	0	11,280
0	0	0	0	0	4,419,185
0	0	0	0	0	6,078
0	0	0	0	0	394,473
0	103,713	10,125	0	3,601,600	27,641,384
0	0	14,726	0	3,738,577	5,366,187
0	0	0	0	0	728,886
0	71,822	0	0	0	7,669,582
0	0	0	0	0	7,722,191
0	0	0	0	0	114,448
0	0	0	0	0	8,471,622
0	0	0	0	0	116,927
0	0	0	0	0	236,420
0	0	0	0	0	21,620
0	71,822	14,726	0	3,738,577	30,447,883
0	31,891	(4,601)	0	(136,977)	(2,806,499)
0	0	0	0	0	10,472
0	0	0	0	0	1,984,779
0	0	0	0	0	(262,525)
0	0	0	0	0	1,732,726
0	31,891	(4,601)	0	(136,977)	(1,073,773)
6,104	32,536	(1,441)	52	141,133	19,356,002
\$6,104	\$64,427	(\$6,042)	\$52	\$4,156	\$18,282,229

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2008*

	<u>Court Computerization</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>	<u>Court Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$1,379,282	\$1,283,817	\$349,483	\$1,414,948	\$4,427,530
Accrued Interest Receivable	0	5,315	0	0	5,315
Accounts Receivable	27,164	0	0	29,158	56,322
Prepaid Items	1,029	0	0	125	1,154
<i>Total Assets</i>	<u>\$1,407,475</u>	<u>\$1,289,132</u>	<u>\$349,483</u>	<u>\$1,444,231</u>	<u>\$4,490,321</u>
<b>Liabilities</b>					
Accounts Payable	\$31,020	\$24,548	\$4,481	\$28,361	\$88,410
Contracts Payable	0	9,203	0	0	9,203
Interfund Payable	1,242	0	0	240	1,482
<i>Total Liabilities</i>	<u>32,262</u>	<u>33,751</u>	<u>4,481</u>	<u>28,601</u>	<u>99,095</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	6,500	168,113	310,022	24,897	509,532
Unreserved, Undesignated	1,368,713	1,087,268	34,980	1,390,733	3,881,694
<i>Total Fund Balances</i>	<u>1,375,213</u>	<u>1,255,381</u>	<u>345,002</u>	<u>1,415,630</u>	<u>4,391,226</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,407,475</u>	<u>\$1,289,132</u>	<u>\$349,483</u>	<u>\$1,444,231</u>	<u>\$4,490,321</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2008*

	<u>Court Computerization</u>	<u>Permanent Improvement</u>	<u>County Computerization</u>	<u>Court Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>					
Intergovernmental	\$0	\$9,540	\$0	\$0	\$9,540
Interest	0	2,794	0	0	2,794
Fees, Licenses and Permits	0	0	0	445,548	445,548
Fines and Forfeitures	351,389	0	0	0	351,389
<i>Total Revenues</i>	351,389	12,334	0	445,548	809,271
<b>Expenditures</b>					
Capital Outlay	261,424	1,777,325	201,019	165,060	2,404,828
<i>Net Change in Fund Balances</i>	89,965	(1,764,991)	(201,019)	280,488	(1,595,557)
<i>Fund Balances Beginning of Year</i>	1,285,248	3,020,372	546,021	1,135,142	5,986,783
<i>Fund Balances End of Year</i>	<u>\$1,375,213</u>	<u>\$1,255,381</u>	<u>\$345,002</u>	<u>\$1,415,630</u>	<u>\$4,391,226</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.

***Gasoline Rotary Fund*** - To account for revenue received from various departments used to pay for gasoline purchased by the County.

***Hospitalization Fund*** - To account for a medical benefits self-insurance program for employees of the County. Monthly fees are paid and any balance on hand is held until used.

***Telephone Rotary Fund*** - To account for the telephone communication system as well as the corresponding lease payments.

***Workers' Compensation Fund*** - To account for revenues used to provide workers' compensation benefits to employees.

**Trumbull County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2008*

	<u>Gasoline Rotary</u>	<u>Hospitalization</u>	<u>Workers' Compensation</u>	<u>Total</u>
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$16,656	\$4,955,983	\$8,843,422	\$13,816,061
Accounts Receivable	0	459	0	459
Interfund Receivable	0	0	1,893,321	1,893,321
<i>Total Assets</i>	<u>16,656</u>	<u>4,956,442</u>	<u>10,736,743</u>	<u>15,709,841</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	17,168	340	2,000	19,508
Accrued Wages	0	5,113	9,613	14,726
Intergovernmental Payable	0	1,074	2,506,586	2,507,660
Interfund Payable	0	4,192	0	4,192
Claims Payable	0	872,091	508,941	1,381,032
<i>Total Current Liabilities</i>	<u>17,168</u>	<u>882,810</u>	<u>3,027,140</u>	<u>3,927,118</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	0	38,868	3,973	42,841
Claims Payable	0	0	678,217	678,217
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>38,868</u>	<u>682,190</u>	<u>721,058</u>
<i>Total Liabilities</i>	<u>17,168</u>	<u>921,678</u>	<u>3,709,330</u>	<u>4,648,176</u>
<b>Net Assets</b>				
Unrestricted	(512)	4,034,764	7,027,413	11,061,665
<i>Total Net Assets (Deficit)</i>	<u>(\$512)</u>	<u>\$4,034,764</u>	<u>\$7,027,413</u>	<u>\$11,061,665</u>



**Trumbull County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2008*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Operating Revenues</b>					
Charges for Services	\$293,293	\$8,961,601	\$181,293	\$2,155,317	\$11,591,504
<b>Operating Expenses</b>					
Personal Services	0	118,555	0	220,962	339,517
Materials and Supplies	309,204	3,089	43,296	0	355,589
Contractual Services	0	7,512	0	576,957	584,469
Depreciation	0	0	117,374	0	117,374
Change in Workers' Compensation Estimate	0	0	0	(880,406)	(880,406)
Claims	0	7,562,955	0	101,786	7,664,741
Other	0	2,021	0	0	2,021
<i>Total Operating Expenses</i>	309,204	7,694,132	160,670	19,299	8,183,305
<i>Operating Income (Loss)</i>	(15,911)	1,267,469	20,623	2,136,018	3,408,199
<b>Non-Operating Revenues (Expenses)</b>					
Interest	0	0	0	291,074	291,074
Interest and Fiscal Charges	0	0	(4,782)	0	(4,782)
<i>Total Non-Operating Revenues (Expenses)</i>	0	0	(4,782)	291,074	286,292
<i>Change in Net Assets</i>	(15,911)	1,267,469	15,841	2,427,092	3,694,491
<i>Net Assets (Deficit) Beginning of Year</i>	15,399	2,767,295	(15,841)	4,600,321	7,367,174
<i>Net Assets (Deficit) End of Year</i>	(\$512)	\$4,034,764	\$0	\$7,027,413	\$11,061,665

**Trumbull County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2008

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund Services Provided	\$293,293	\$8,961,142	\$181,293	\$2,402,977	\$11,838,705
Cash Payments to Employees for Services	0	(115,674)	0	(216,722)	(332,396)
Cash Payments for Goods and Services	(292,237)	(10,261)	(43,296)	(907,579)	(1,253,373)
Cash Payments for Claims	0	(7,168,580)	0	(508,940)	(7,677,520)
Other Cash Payments	0	(2,021)	0	0	(2,021)
<i>Net Cash Provided by Operating Activities</i>	<u>1,056</u>	<u>1,664,606</u>	<u>137,997</u>	<u>769,736</u>	<u>2,573,395</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Principal Paid on Lease	0	0	(133,215)	0	(133,215)
Interest Paid on Lease	0	0	(4,782)	0	(4,782)
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>(137,997)</u>	<u>0</u>	<u>(137,997)</u>
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	0	0	0	291,074	291,074
<i>Net Increase in Cash and Cash Equivalents</i>	1,056	1,664,606	0	1,060,810	2,726,472
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>15,600</u>	<u>3,291,377</u>	<u>0</u>	<u>7,782,612</u>	<u>11,089,589</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$16,656</u>	<u>\$4,955,983</u>	<u>\$0</u>	<u>\$8,843,422</u>	<u>\$13,816,061</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>					
Operating Income (Loss)	(\$15,911)	\$1,267,469	\$20,623	\$2,136,018	\$3,408,199
Adjustments:					
Depreciation	0	0	117,374	0	117,374
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	(459)	0	0	(459)
Interfund Receivable	0	0	0	247,660	247,660
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	16,967	(871)	0	(8,929)	7,167
Accrued Wages	0	851	0	2,207	3,058
Compensated Absences Payable	0	1,684	0	2,925	4,609
Capital Leases	0	0	0	0	0
Interfund Payable	0	1,294	0	0	1,294
Intergovernmental Payable	0	263	0	(1,202,991)	(1,202,728)
Claims Payable	0	394,375	0	(407,154)	(12,779)
<i>Total Adjustments</i>	<u>16,967</u>	<u>397,137</u>	<u>117,374</u>	<u>(1,366,282)</u>	<u>(834,804)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,056</u>	<u>\$1,664,606</u>	<u>\$137,997</u>	<u>\$769,736</u>	<u>\$2,573,395</u>

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Agency Funds*

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

***Undivided Sales Taxes Fund*** - To account for the collection and distribution of the sales tax.

***Alimony/Support Fund*** - To account for the collection of alimony and child support payments by the Bureau of Support and the distribution of such monies to the court-designated recipients.

***Court Agency Fund*** - To account for clerk of courts auto title fees, and County court, juvenile court and probate court related receipts.

***Emergency Management Agency Fund*** - To account for monies collected from various member subdivisions to finance the operating costs of the Emergency Management Agency.

***Community-Based Correctional Facility Fund*** - To account for the collection and disbursement of monies for the construction and maintenance of the community-based correctional facility.

### *Other Agency Funds*

Engineer's Drainage District Fund	Inheritance Tax Fund
Taxing Districts Fund	Board of Health Fund
Double Paid Taxes Fund	Soil Conservation Fund
Law Library Fund	Metro Park District Fund
Interest Fund	Clarence Darrow Park Fund
Payroll Fund	Ohio Board of Building Standards Fund
Cigarette Tax Fund	Election Commission Fund
Library and Local Government Fund	County Auction Sales Fund
Forfeited Land Sale Fund	Family and Children First Council Fund
Township Gas Tax Fund	Housing Trust Fund Record Fund
Undivided Homestead and Rollback Fund	Port Authority Fund
Undivided Local Government Fund	Tourism Board Fund
	Motel Administration Clearing Fund

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Engineer's Drainage District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$37,000	\$2,000	\$0	\$39,000
<b>Liabilities</b>				
Deposits Held and Due to Others	\$37,000	\$2,000	\$0	\$39,000
<b><i>Taxing Districts</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,259	\$143,227,055	\$143,227,515	\$6,799
<b>Liabilities</b>				
Deposits Held and Due to Others	\$7,259	\$143,227,055	\$143,227,515	\$6,799
<b><i>Double Paid Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$562,613	\$322,180	\$150,692	\$734,101
<b>Liabilities</b>				
Deposits Held and Due to Others	\$562,613	\$322,180	\$150,692	\$734,101
<b><i>Law Library</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$31,155	\$219,129	\$222,519	\$27,765
<b>Liabilities</b>				
Intergovernmental Payable	\$31,155	\$219,129	\$222,519	\$27,765
<b><i>Interest</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,623,939	\$3,623,939	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$3,623,939	\$3,623,939	\$0

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,223,944	\$76,694,839	\$77,174,672	\$744,111
<b>Liabilities</b>				
Undistributed Monies	\$1,223,944	\$76,694,839	\$77,174,672	\$744,111
<b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$587	\$8,741	\$8,425	\$903
<b>Liabilities</b>				
Intergovernmental Payable	\$587	\$8,741	\$8,425	\$903
<b>Library and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,534,552	\$8,534,552	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$8,534,552	\$8,534,552	\$0
<b>Forfeited Land Sale</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$287,018	\$13,080	\$13,669	\$286,429
<b>Liabilities</b>				
Undistributed Monies	\$287,018	\$13,080	\$13,669	\$286,429
<b>Township Gas Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,375,747	\$2,375,747	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,375,747	\$2,375,747	\$0
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,829,891	\$184,891,516	\$184,425,094	\$7,296,313
Property Taxes	0	218,906,746	0	218,906,746
<b>Total Assets</b>	<b>\$6,829,891</b>	<b>\$403,798,262</b>	<b>\$184,425,094</b>	<b>\$226,203,059</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$6,829,891	\$403,798,262	\$184,425,094	\$226,203,059

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Undivided Sales Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$30,464,361	\$30,464,361	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$30,464,361	\$30,464,361	\$0
<b><i>Undivided Homestead and Rollback</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,055,643	\$5,055,643	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$5,055,643	\$5,055,643	\$0
<b><i>Undivided Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,517,678	\$10,517,678	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$10,517,678	\$10,517,678	\$0
<b><i>Inheritance Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,108,796	\$3,294,520	\$2,528,370	\$1,874,946
<b>Liabilities</b>				
Intergovernmental Payable	\$1,108,796	\$3,294,520	\$2,528,370	\$1,874,946
<b><i>Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$578,600	\$3,908,388	\$4,072,701	\$414,287
<b>Liabilities</b>				
Undistributed Monies	\$578,600	\$3,908,388	\$4,072,701	\$414,287
<b><i>Soil Conservation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$30,771	\$370,344	\$368,245	\$32,870
<b>Liabilities</b>				
Undistributed Monies	\$30,771	\$370,344	\$368,245	\$32,870

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Metro Park District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$85,150	\$325,130	\$122,665	\$287,615
<b>Liabilities</b>				
Undistributed Monies	\$85,150	\$325,130	\$122,665	\$287,615
<b><i>Clarence Darrow Park</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,474	\$27,526	\$0	\$35,000
<b>Liabilities</b>				
Undistributed Monies	\$7,474	\$27,526	\$0	\$35,000
<b><i>Ohio Board of Building Standards</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$386	\$13,019	\$10,630	\$2,775
<b>Liabilities</b>				
Deposits Held and Due to Others	\$386	\$13,019	\$10,630	\$2,775
<b><i>Election Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$335	\$710	\$915	\$130
<b>Liabilities</b>				
Undistributed Monies	\$335	\$710	\$915	\$130
<b><i>Alimony/Support</i></b>				
<b>Assets</b>				
Accounts Receivable	\$14,345,661	\$14,617,182	\$14,345,661	\$14,617,182
<b>Liabilities</b>				
Deposits Held and Due to Others	\$14,345,661	\$14,617,182	\$14,345,661	\$14,617,182
<b><i>County Auction Sales</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19	\$2,746	\$2,001	\$764
<b>Liabilities</b>				
Undistributed Monies	\$19	\$2,746	\$2,001	\$764

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$648,857	\$242,064,327	\$242,051,624	\$661,560
Investments in Segregated Accounts	340,000	0	0	340,000
<b>Total Assets</b>	<b>\$988,857</b>	<b>\$242,064,327</b>	<b>\$242,051,624</b>	<b>\$1,001,560</b>
<b>Liabilities</b>				
Undistributed Monies	\$988,857	\$242,064,327	\$242,051,624	\$1,001,560
 <b><i>Emergency Management Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$91,062	\$192,046	\$198,574	\$84,534
<b>Liabilities</b>				
Undistributed Monies	\$91,062	\$192,046	\$198,574	\$84,534
 <b><i>Community-Based Correctional Facility</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$350,072	\$3,565,611	\$3,452,076	\$463,607
<b>Liabilities</b>				
Undistributed Monies	\$350,072	\$3,565,611	\$3,452,076	\$463,607
 <b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$207,013	\$1,721,094	\$1,462,183	\$465,924
<b>Liabilities</b>				
Deposits Held and Due to Others	\$207,013	\$1,721,094	\$1,462,183	\$465,924

(continued)



**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Housing Trust Fund Record</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$168,562	\$654,578	\$696,019	\$127,121
<b>Liabilities</b>				
Undistributed Monies	\$168,562	\$654,578	\$696,019	\$127,121
<b><i>Port Authority</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$342	\$266,388	\$266,388	\$342
<b>Liabilities</b>				
Undistributed Monies	\$342	\$266,388	\$266,388	\$342
<b><i>Tourism Board</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,931	\$266,388	\$266,388	\$13,931
<b>Liabilities</b>				
Undistributed Monies	\$13,931	\$266,388	\$266,388	\$13,931
<b><i>Motel Administration Clearing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$44,868	\$572,707	\$580,570	\$37,005
<b>Liabilities</b>				
Undistributed Monies	\$44,868	\$572,707	\$580,570	\$37,005
<b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,666,848	\$481,131,655	\$479,822,231	\$12,976,272
Cash and Cash Equivalents in				
Segregated Accounts	648,857	242,064,327	242,051,624	661,560
Investments in Segregated Accounts	340,000	0	0	340,000
Accounts Receivable	14,345,661	14,617,182	14,345,661	14,617,182
Property Taxes Receivable	0	218,906,746	0	218,906,746
<b>Total Assets</b>	<b>\$27,001,366</b>	<b>\$956,719,910</b>	<b>\$736,219,516</b>	<b>\$247,501,760</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$7,970,429	\$464,268,633	\$244,132,389	\$228,106,673
Undistributed Monies	3,871,005	328,924,808	329,266,507	3,529,306
Deposits Held and Due to Others	15,159,932	163,526,469	162,820,620	15,865,781
<b>Total Liabilities</b>	<b>\$27,001,366</b>	<b>\$956,719,910</b>	<b>\$736,219,516</b>	<b>\$247,501,760</b>

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

**Trumbull 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, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$7,670,000	\$7,670,000	\$7,043,190	(\$626,810)
Permissive Sales Tax	16,200,000	16,200,000	16,200,000	0
Intergovernmental	7,111,834	7,362,470	7,709,479	347,009
Interest	2,044,030	2,044,030	2,440,475	396,445
Fees, Licenses and Permits	3,892,184	3,892,184	4,229,872	337,688
Fines and Forfeitures	326,500	326,500	324,491	(2,009)
Rentals and Royalties	337,000	337,000	575,938	238,938
Charges for Services	3,065,583	3,065,583	3,217,581	151,998
Other	28,700	13,700	66,011	52,311
<i>Total Revenues</i>	<u>40,675,831</u>	<u>40,911,467</u>	<u>41,807,037</u>	<u>895,570</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	2,806,828	3,090,189	3,083,524	6,665
Materials and Supplies	271,878	298,019	277,264	20,755
Contractual Services	4,132,037	3,998,136	3,895,383	102,753
Capital Outlay	288,052	457,752	454,556	3,196
Other	992,430	484,908	56,531	428,377
Total Commissioners Office	<u>8,491,225</u>	<u>8,329,004</u>	<u>7,767,258</u>	<u>561,746</u>
County Auditor				
Personal Services	2,545,051	2,293,668	2,258,074	35,594
Materials and Supplies	113,783	102,511	92,061	10,450
Contractual Services	449,493	515,014	470,940	44,074
Capital Outlay	130,228	120,928	119,378	1,550
Other	16,180	16,980	12,471	4,509
Total County Auditor	<u>3,254,735</u>	<u>3,049,101</u>	<u>2,952,924</u>	<u>96,177</u>
Prosecuting Attorney				
Personal Services	2,242,205	2,323,436	2,321,217	2,219
Materials and Supplies	49,469	51,628	48,547	3,081
Contractual Services	46,275	42,419	36,008	6,411
Capital Outlay	12,178	12,178	12,177	1
Other	60,808	63,808	62,261	1,547
Total Prosecuting Attorney	<u>2,410,935</u>	<u>2,493,469</u>	<u>2,480,210</u>	<u>13,259</u>
Recorder				
Personal Services	669,933	683,950	679,641	4,309
Materials and Supplies	40,259	46,786	44,612	2,174
Contractual Services	30,168	32,983	25,880	7,103
Capital Outlay	4,062	4,062	4,059	3
Other	4,600	4,465	4,465	0
Total Recorder	<u>\$749,022</u>	<u>\$772,246</u>	<u>\$758,657</u>	<u>\$13,589</u>

(continued)

**Trumbull 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, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer				
Personal Services	\$842,305	\$861,087	\$855,462	\$5,625
Materials and Supplies	18,443	15,607	11,073	4,534
Contractual Services	70,532	83,911	81,044	2,867
Capital Outlay	6,245	6,245	6,245	0
Other	1,818	1,818	1,576	242
<b>Total Treasurer</b>	<b>939,343</b>	<b>968,668</b>	<b>955,400</b>	<b>13,268</b>
Board of Elections				
Personal Services	1,178,956	1,302,667	1,302,301	366
Materials and Supplies	186,039	231,100	231,100	0
Contractual Services	140,945	145,529	143,103	2,426
Capital Outlay	38,237	5,758	5,610	148
Other	24,970	32,525	31,633	892
<b>Total Board of Elections</b>	<b>1,569,147</b>	<b>1,717,579</b>	<b>1,713,747</b>	<b>3,832</b>
Planning Commission				
Personal Services	711,056	714,498	712,218	2,280
Materials and Supplies	11,675	9,202	6,697	2,505
Contractual Services	36,680	34,257	28,941	5,316
Capital Outlay	7,123	7,123	7,122	1
Other	1,328	3,438	3,240	198
<b>Total Planning Commission</b>	<b>767,862</b>	<b>768,518</b>	<b>758,218</b>	<b>10,300</b>
<b>Total Legislative and Executive</b>	<b>18,182,269</b>	<b>18,098,585</b>	<b>17,386,414</b>	<b>712,171</b>
Judicial:				
Court of Appeals				
Personal Services	53,311	38,311	35,067	3,244
Materials and Supplies	72,598	40,253	34,904	5,349
Contractual Services	161,274	121,576	107,824	13,752
Capital Outlay	30,318	22,798	16,032	6,766
Other	68,764	68,764	58,181	10,583
<b>Total Court of Appeals</b>	<b>386,265</b>	<b>291,702</b>	<b>252,008</b>	<b>39,694</b>
Common Pleas Court				
Personal Services	1,928,095	1,900,885	1,895,085	5,800
Materials and Supplies	77,423	114,696	71,235	43,461
Contractual Services	187,593	152,740	109,195	43,545
Capital Outlay	11,544	10,518	10,224	294
Other	235,496	181,996	159,269	22,727
<b>Total Common Pleas Court</b>	<b>\$2,440,151</b>	<b>\$2,360,835</b>	<b>\$2,245,008</b>	<b>\$115,827</b>

(continued)

**Trumbull 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, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Jury Commission				
Materials and Supplies	\$11,143	\$9,244	\$9,207	\$37
Contractual Services	9,445	10,280	9,526	754
Capital Outlay	1,337	941	937	4
Other	4,830	4,830	4,830	0
Total Common Pleas Jury Commission	26,755	25,295	24,500	795
Juvenile Court				
Personal Services	3,506,410	3,621,740	3,536,693	85,047
Materials and Supplies	166,452	176,447	153,006	23,441
Contractual Services	205,669	208,669	160,739	47,930
Capital Outlay	20,006	103,006	90,070	12,936
Other	4,512	4,512	4,091	421
Total Juvenile Court	3,903,049	4,114,374	3,944,599	169,775
Probate Court				
Personal Services	1,731,847	1,735,458	1,706,989	28,469
Materials and Supplies	73,371	71,618	71,606	12
Contractual Services	77,406	74,850	74,798	52
Capital Outlay	30,865	36,503	36,501	2
Other	20,000	20,058	20,057	1
Total Probate Court	1,933,489	1,938,487	1,909,951	28,536
Clerk of Courts				
Personal Services	1,160,351	1,188,827	1,174,249	14,578
Materials and Supplies	121,100	114,373	112,753	1,620
Contractual Services	22,144	21,431	13,401	8,030
Capital Outlay	8,800	8,800	7,182	1,618
Other	7,085	7,085	5,243	1,842
Total Clerk of Courts	1,319,480	1,340,516	1,312,828	27,688
Eastern County Court				
Personal Services	380,500	398,600	377,049	21,551
Materials and Supplies	13,748	13,453	13,384	69
Contractual Services	19,757	22,498	20,678	1,820
Other	61,013	58,463	57,544	919
Total Eastern County Court	475,018	493,014	468,655	24,359
Central County Court				
Personal Services	379,200	407,347	400,465	6,882
Materials and Supplies	11,983	12,279	11,259	1,020
Contractual Services	23,452	23,077	15,797	7,280
Capital Outlay	500	0	0	0
Other	57,400	58,672	57,140	1,532
Total Central County Court	\$472,535	\$501,375	\$484,661	\$16,714

(continued)

**Trumbull 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, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Warren Municipal Court				
Personal Services	\$204,436	\$200,160	\$186,084	\$14,076
Contractual Services	29,250	31,725	31,724	1
Other	7,300	7,300	2,774	4,526
Total Warren Municipal Court	240,986	239,185	220,582	18,603
Niles Municipal Court				
Personal Services	81,490	109,049	106,091	2,958
Contractual Services	9,040	9,040	8,213	827
Other	453	453	240	213
Total Niles Municipal Court	90,983	118,542	114,544	3,998
Girard Municipal Court				
Personal Services	115,511	124,029	109,638	14,391
Contractual Services	4,900	4,900	4,359	541
Other	5,000	5,000	0	5,000
Total Girard Municipal Court	125,411	133,929	113,997	19,932
Newton Falls Municipal Court				
Personal Services	91,026	104,684	103,377	1,307
Contractual Services	52,279	52,278	45,392	6,886
Other	500	500	0	500
Total Newton Falls Municipal Court	143,805	157,462	148,769	8,693
Total Judicial	11,557,927	11,714,716	11,240,102	474,614
Public Safety:				
Sheriff				
Personal Services	7,974,044	8,413,044	8,389,599	23,445
Materials and Supplies	1,014,769	1,035,995	958,298	77,697
Contractual Services	612,687	484,785	478,150	6,635
Capital Outlay	52,288	142,245	138,609	3,636
Other	47,830	49,725	49,725	0
Total Sheriff	9,701,618	10,125,794	10,014,381	111,413
Coroner				
Personal Services	636,868	627,763	623,419	4,344
Materials and Supplies	3,251	2,611	2,586	25
Contractual Services	218,166	187,391	171,163	16,228
Other	0	1,053	1,053	0
Total Coroner	858,285	818,818	798,221	20,597
Adult Probation				
Personal Services	653,733	659,303	657,146	2,157
Materials and Supplies	1,500	1,500	1,462	38
Contractual Services	12,473	11,661	8,624	3,037
Capital Outlay	3,123	3,123	3,122	1
Total Adult Probation	670,829	675,587	670,354	5,233
Total Public Safety	\$11,230,732	\$11,620,199	\$11,482,956	\$137,243

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veterans Service Commission				
Personal Services	\$567,500	\$616,300	\$591,250	\$25,050
Materials and Supplies	14,778	16,308	11,695	4,613
Contractual Services	458,275	406,144	244,114	162,030
Capital Outlay	12,417	14,127	12,805	1,322
Other	2,675	2,675	2,570	105
Total Human Services	<u>1,055,645</u>	<u>1,055,554</u>	<u>862,434</u>	<u>193,120</u>
<i>Total Expenditures</i>	<u>42,026,573</u>	<u>42,489,054</u>	<u>40,971,906</u>	<u>1,517,148</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,350,742)	(1,577,587)	835,131	2,412,718
<b>Other Financing Uses</b>				
Transfers Out	<u>(3,382,609)</u>	<u>(3,207,363)</u>	<u>(3,011,399)</u>	<u>195,964</u>
<i>Net Change in Fund Balance</i>	(4,733,351)	(4,784,950)	(2,176,268)	2,608,682
<i>Fund Balance Beginning of Year</i>	5,092,807	5,092,807	5,092,807	0
Prior Year Encumbrances Appropriated	<u>920,131</u>	<u>920,131</u>	<u>920,131</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,279,587</u>	<u>\$1,227,988</u>	<u>\$3,836,670</u>	<u>\$2,608,682</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$26,332,223	\$27,232,223	\$27,183,762	(\$48,461)
Charges for Services	183,000	183,000	216,661	33,661
<i>Total Revenues</i>	<u>26,515,223</u>	<u>27,415,223</u>	<u>27,400,423</u>	<u>(14,800)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance				
Personal Services	11,241,622	11,589,629	11,563,392	26,237
Materials and Supplies	439,042	346,878	332,264	14,614
Contractual Services	15,886,917	16,068,043	15,788,015	280,028
Capital Outlay	310,130	175,030	171,051	3,979
Other	1,897,147	1,795,232	1,782,514	12,718
Total Public Assistance	<u>29,774,858</u>	<u>29,974,812</u>	<u>29,637,236</u>	<u>337,576</u>
Food Stamp Prosecution				
Personal Services	53,239	53,239	51,137	2,102
Contractual Services	529	529	0	529
Total Food Stamp Prosecution	<u>53,768</u>	<u>53,768</u>	<u>51,137</u>	<u>2,631</u>
<i>Total Expenditures</i>	<u>29,828,626</u>	<u>30,028,580</u>	<u>29,688,373</u>	<u>340,207</u>
<i>Excess of Revenues Under Expenditures</i>	(3,313,403)	(2,613,357)	(2,287,950)	325,407
<b>Other Financing Sources</b>				
Transfers In	1,193,399	1,193,399	1,193,399	0
<i>Net Change in Fund Balance</i>	(2,120,004)	(1,419,958)	(1,094,551)	325,407
<i>Fund Balance Beginning of Year</i>	798,907	798,907	798,907	0
Prior Year Encumbrances Appropriated	1,418,236	1,418,236	1,418,236	0
<i>Fund Balance End of Year</i>	<u>\$97,139</u>	<u>\$797,185</u>	<u>\$1,122,592</u>	<u>\$325,407</u>



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Board of Mental Retardation Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$13,171,989	\$13,171,989	\$12,885,245	(\$286,744)
Intergovernmental	9,634,595	9,740,605	10,177,467	436,862
Rentals and Royalties	1,000	1,000	776	(224)
Charges for Services	335,000	335,000	459,121	124,121
<i>Total Revenues</i>	<i>23,142,584</i>	<i>23,248,594</i>	<i>23,522,609</i>	<i>274,015</i>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board				
Personal Services	18,366,700	18,185,700	17,889,509	296,191
Materials and Supplies	625,423	774,624	761,513	13,111
Contractual Services	4,229,685	4,783,729	4,179,285	604,444
Capital Outlay	456,944	462,944	454,956	7,988
Other	340,877	348,818	333,879	14,939
<i>Total Mental Retardation Board</i>	<i>24,019,629</i>	<i>24,555,815</i>	<i>23,619,142</i>	<i>936,673</i>
Supported Living				
Contractual Services	1,500,000	1,890,295	1,855,574	34,721
<i>Total Expenditures</i>	<i>25,519,629</i>	<i>26,446,110</i>	<i>25,474,716</i>	<i>971,394</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,377,045)</i>	<i>(3,197,516)</i>	<i>(1,952,107)</i>	<i>1,245,409</i>
<b>Other Financing Uses</b>				
Transfers Out	(297,105)	0	0	0
<i>Net Change in Fund Balance</i>	<i>(2,674,150)</i>	<i>(3,197,516)</i>	<i>(1,952,107)</i>	<i>1,245,409</i>
<i>Fund Balance Beginning of Year</i>	<i>6,327,384</i>	<i>6,327,384</i>	<i>6,327,384</i>	<i>0</i>
Prior Year Encumbrances Appropriated	715,748	715,748	715,748	0
<i>Fund Balance End of Year</i>	<i>\$4,368,982</i>	<i>\$3,845,616</i>	<i>\$5,091,025</i>	<i>\$1,245,409</i>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Mental Health Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,036,503	\$3,036,503	\$3,050,226	\$13,723
Intergovernmental	15,528,215	15,623,669	12,831,282	(2,792,387)
Rentals and Royalties	200	200	243	43
Charges for Services	8,000	8,000	24,030	16,030
Contributions and Donations	0	0	46,500	46,500
Other	51,150	51,150	107,983	56,833
<i>Total Revenues</i>	<u>18,624,068</u>	<u>18,719,522</u>	<u>16,060,264</u>	<u>(2,659,258)</u>
<b>Expenditures</b>				
Current:				
Health:				
Community Mental Health Board				
Personal Services	964,499	961,500	757,709	203,791
Materials and Supplies	79,552	77,150	14,964	62,186
Contractual Services	21,814,672	21,580,729	20,160,949	1,419,780
Capital Outlay	50,225	19,740	3,687	16,053
Other	195,366	226,235	90,835	135,400
Total Community Mental Health Board	<u>23,104,314</u>	<u>22,865,354</u>	<u>21,028,144</u>	<u>1,837,210</u>
Alcohol and Drug				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	151,436	151,436	103,358	48,078
Total Alcohol and Drug	<u>152,436</u>	<u>152,436</u>	<u>103,358</u>	<u>49,078</u>
Community Service				
Materials and Supplies	26,000	25,000	12,094	12,906
Contractual Services	150,497	444,720	103,405	341,315
Capital Outlay	15,000	15,000	0	15,000
Other	65,000	65,000	89	64,911
Total Community Service	<u>256,497</u>	<u>549,720</u>	<u>115,588</u>	<u>434,132</u>
<i>Total Expenditures</i>	<u>23,513,247</u>	<u>23,567,510</u>	<u>21,247,090</u>	<u>2,320,420</u>
<i>Excess of Revenues Under Expenditures</i>	(4,889,179)	(4,847,988)	(5,186,826)	(338,838)
<b>Other Financing Uses</b>				
Transfers Out	(200,000)	0	0	0
<i>Net Change in Fund Balance</i>	(5,089,179)	(4,847,988)	(5,186,826)	(338,838)
<i>Fund Balance Beginning of Year</i>	4,134,172	4,134,172	4,134,172	0
Prior Year Encumbrances Appropriated	<u>1,163,954</u>	<u>1,163,954</u>	<u>1,163,954</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$208,947</u>	<u>\$450,138</u>	<u>\$111,300</u>	<u>(\$338,838)</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,894,730	\$6,894,730	\$6,790,723	(\$104,007)
Intergovernmental	7,339,458	7,339,458	8,338,050	998,592
Charges for Services	517,092	517,092	358,846	(158,246)
Other	2,000	2,000	1,817	(183)
<i>Total Revenues</i>	<u>14,753,280</u>	<u>14,753,280</u>	<u>15,489,436</u>	<u>736,156</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children Services Board				
Personal Services	11,036,934	11,005,576	10,227,086	778,490
Materials and Supplies	283,602	287,177	263,585	23,592
Contractual Services	4,896,703	4,784,194	4,340,103	444,091
Capital Outlay	36,132	37,439	31,692	5,747
Other	291,803	303,466	125,222	178,244
<i>Total Expenditures</i>	<u>16,545,174</u>	<u>16,417,852</u>	<u>14,987,688</u>	<u>1,430,164</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,791,894)	(1,664,572)	501,748	2,166,320
<b>Other Financing Uses</b>				
Transfers Out	(108,000)	(14,981)	0	14,981
<i>Net Change in Fund Balance</i>	(1,899,894)	(1,679,553)	501,748	2,181,301
<i>Fund Balance Beginning of Year</i>	6,335,992	6,335,992	6,335,992	0
Prior Year Encumbrances Appropriated	419,230	419,230	419,230	0
<i>Fund Balance End of Year</i>	<u>\$4,855,328</u>	<u>\$5,075,669</u>	<u>\$7,256,970</u>	<u>\$2,181,301</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$2,769,693	\$2,769,693	\$2,769,693	\$0
Intergovernmental	144,000	144,000	154,188	10,188
Interest	0	0	10,525	10,525
Special Assessments	650,000	650,000	597,435	(52,565)
Other	368,759	368,759	172,279	(196,480)
<i>Total Revenues</i>	<u>3,932,452</u>	<u>3,932,452</u>	<u>3,704,120</u>	<u>(228,332)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	206,163	206,163	186,163	20,000
Debt Service:				
Principal Retirement	20,498,774	28,899,635	27,955,952	943,683
Interest and Fiscal Charges	2,446,018	2,446,018	2,446,018	0
Bond Issuance Costs	110,448	110,448	110,448	0
<i>Total Debt Service</i>	<u>23,055,240</u>	<u>31,456,101</u>	<u>30,512,418</u>	<u>943,683</u>
<i>Total Expenditures</i>	<u>23,261,403</u>	<u>31,662,264</u>	<u>30,698,581</u>	<u>963,683</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(19,328,951)</u>	<u>(27,729,812)</u>	<u>(26,994,461)</u>	<u>735,351</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	1,944,575	3,450,000	1,505,425
Revenue Bonds Issued	0	4,440,000	4,440,000	0
Premium on Bonds	5,448	5,448	5,448	0
General Obligation Notes Issued	18,043,653	18,043,653	15,650,000	(2,393,653)
Transfers In	1,633,016	2,633,016	3,759,062	1,126,046
<i>Total Other Financing Sources (Uses)</i>	<u>19,682,117</u>	<u>27,066,692</u>	<u>27,304,510</u>	<u>237,818</u>
<i>Net Change in Fund Balance</i>	353,166	(663,120)	310,049	973,169
<i>Fund Balance Beginning of Year</i>	<u>1,263,751</u>	<u>1,263,751</u>	<u>1,263,751</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,616,917</u>	<u>\$600,631</u>	<u>\$1,573,800</u>	<u>\$973,169</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Construction Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$838,400	\$838,400	\$449,000	(\$389,400)
Interest	22,000	22,000	338,381	316,381
Other	1,229,814	1,229,814	727,392	(502,422)
<i>Total Revenues</i>	<u>2,090,214</u>	<u>2,090,214</u>	<u>1,514,773</u>	<u>(575,441)</u>
<b>Expenditures</b>				
Capital Outlay:				
Construction				
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	3,108,215	2,917,528	2,371,453	546,075
Capital Outlay	10,431,568	9,703,114	8,019,155	1,683,959
Other	82,951	140,411	64,787	75,624
<i>Total Expenditures</i>	<u>13,624,734</u>	<u>12,763,053</u>	<u>10,455,395</u>	<u>2,307,658</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,534,520)</u>	<u>(10,672,839)</u>	<u>(8,940,622)</u>	<u>1,732,217</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	1,125,000	1,625,000	1,625,000	0
General Obligation Notes Issued	1,960,000	1,960,000	1,960,000	0
Advance Out	(88,000)	(88,000)	(88,000)	0
Transfers In	155,000	155,000	15,000	(140,000)
Transfers Out	(446,512)	(2,712,937)	(2,453,896)	259,041
<i>Total Other Financing Sources (Uses)</i>	<u>2,705,488</u>	<u>939,063</u>	<u>1,058,104</u>	<u>119,041</u>
<i>Net Change in Fund Balance</i>	<u>(8,829,032)</u>	<u>(9,733,776)</u>	<u>(7,882,518)</u>	<u>1,851,258</u>
<i>Fund Balance Beginning of Year</i>	7,287,295	7,287,295	7,287,295	0
Prior Year Encumbrances Appropriated	5,000,797	5,000,797	5,000,797	0
<i>Fund Balance End of Year</i>	<u>\$3,459,060</u>	<u>\$2,554,316</u>	<u>\$4,405,574</u>	<u>\$1,851,258</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$5,650,998	\$5,669,803	\$4,536,002	(\$1,133,801)
Tap-In Fees	45,810	45,810	67,680	21,870
Special Assessments	33,100	33,100	51,597	18,497
Interest	0	0	58,451	58,451
Other	8,055	8,055	51,738	43,683
<i>Total Revenues</i>	<u>5,737,963</u>	<u>5,756,768</u>	<u>4,765,468</u>	<u>(991,300)</u>
<b>Expenses</b>				
Personal Services	572,250	590,452	587,679	2,773
Materials and Supplies	348,238	363,630	224,601	139,029
Contractual Services	3,249,480	3,413,495	2,954,641	458,854
Capital Outlay	111,147	20,828	14,633	6,195
Other	173,166	210,697	61,604	149,093
Debt Service:				
Principal Retirement	348,979	331,727	59,499	272,228
Interest and Fiscal Charges	3,836	3,836	3,836	0
<i>Total Expenses</i>	<u>4,807,096</u>	<u>4,934,665</u>	<u>3,906,493</u>	<u>1,028,172</u>
<i>Excess of Revenues Over Expenses</i>	930,867	822,103	858,975	36,872
Transfers In	23,206	23,206	450,660	427,454
Transfers Out	(1,915,926)	(1,837,057)	(1,446,438)	390,619
<i>Net Change in Fund Equity</i>	(961,853)	(991,748)	(136,803)	854,945
<i>Fund Equity Beginning of Year</i>	1,322,759	1,322,759	1,322,759	0
Prior Year Encumbrances Appropriated	419,188	419,188	419,188	0
<i>Fund Equity End of Year</i>	<u>\$780,094</u>	<u>\$750,199</u>	<u>\$1,605,144</u>	<u>\$854,945</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$8,608,055	\$9,428,055	\$8,940,319	(\$487,736)
Tap-In Fees	440,000	780,000	800,503	20,503
Special Assessments	394,000	394,000	403,546	9,546
Interest	0	0	89,994	89,994
Other	10,320	10,320	125,996	115,676
<i>Total Revenues</i>	<u>9,452,375</u>	<u>10,612,375</u>	<u>10,360,358</u>	<u>(252,017)</u>
<b>Expenses</b>				
Personal Services	3,515,250	3,627,059	3,610,027	17,032
Materials and Supplies	478,481	1,269,191	1,217,256	51,935
Contractual Services	5,095,855	5,808,089	5,500,332	307,757
Capital Outlay	191,920	67,785	67,364	421
Other	175,034	255,116	215,541	39,575
Debt Service:				
Principal Retirement	1,248,297	866,022	691,952	174,070
Interest and Fiscal Charges	0	303,890	303,890	0
<i>Total Expenses</i>	<u>10,704,837</u>	<u>12,197,152</u>	<u>11,606,362</u>	<u>590,789</u>
<i>Excess of Revenues Under Expenses</i>	(1,252,462)	(1,584,777)	(1,246,004)	338,772
<b>Other Financing Sources (Uses)</b>				
Proceeds of OWDA Loans	0	717,181	717,181	0
Proceeds of Revenue Bonds	0	674,000	674,000	0
Advances In	0	0	88,000	88,000
Transfers In	1,878,863	1,878,863	1,378,580	(500,283)
Transfers Out	(1,475,428)	(1,627,622)	(1,607,222)	20,400
<i>Net Change in Fund Equity</i>	(849,027)	57,645	4,535	(53,110)
<i>Fund Equity Beginning of Year</i>	1,107,396	1,107,396	1,107,396	0
Prior Year Encumbrances Appropriated	694,610	694,610	694,610	0
<i>Fund Equity End of Year</i>	<u>\$952,979</u>	<u>\$1,859,651</u>	<u>\$1,806,541</u>	<u>(\$53,110)</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$9,945,000	\$9,945,000	\$8,548,888	(\$1,396,112)
Interest	95,000	95,000	66,787	(28,213)
Fees, Licenses and Permits	6,500	6,500	7,125	625
Fines and Forfeitures	176,500	176,500	156,305	(20,195)
Rentals and Royalties	10,000	10,000	5,856	(4,144)
Charges for Services	48,000	48,000	42,795	(5,205)
Contributions and Donations	10,000	10,000	0	(10,000)
Special Assessments	7,500	7,500	6,078	(1,422)
Other	261,500	261,500	198,107	(63,393)
<i>Total Revenues</i>	10,560,000	10,560,000	9,031,941	(1,528,059)
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer				
Personal Services	99,209	99,209	99,209	0
Materials and Supplies	13,646	13,610	8,521	5,089
Contractual Services	40,161	40,049	7,589	32,460
Capital Outlay	10,000	10,000	3,234	6,766
Other	222,800	9,551	273	9,278
Total Engineer	385,816	172,419	118,826	53,593
Roads				
Personal Services	5,548,000	5,428,692	4,892,164	536,528
Materials and Supplies	2,051,318	2,365,274	2,319,193	46,081
Contractual Services	2,704,843	2,765,541	2,214,553	550,988
Capital Outlay	579,355	504,355	435,490	68,865
Other	136,600	111,077	62,457	48,620
Total Roads	11,020,116	11,174,939	9,923,857	1,251,082
Bridges and Culverts				
Materials and Supplies	3,250	68,250	41,047	27,203
Contractual Services	521,696	470,190	325,934	144,256
Other	2,000	2,000	0	2,000
Total Bridges and Culverts	526,946	540,440	366,981	173,459
Total Public Works	11,932,878	11,887,798	10,409,664	1,478,134
Debt Service:				
Principal Retirement	125,000	125,000	118,686	6,314
<i>Total Expenditures</i>	12,057,878	12,012,798	10,528,350	1,484,448
<i>Net Change in Fund Balance</i>	(1,497,878)	(1,452,798)	(1,496,409)	(43,611)
<i>Fund Balance Beginning of Year</i>	1,119,888	1,119,888	1,119,888	0
Prior Year Encumbrances Appropriated	887,730	887,730	887,730	0
<i>Fund Balance End of Year</i>	\$509,740	\$554,820	\$511,209	(\$43,611)



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,309,311	\$4,309,311	\$2,839,115	(\$1,470,196)
Charges for Services	595,000	595,000	666,432	71,432
<i>Total Revenues</i>	<u>4,904,311</u>	<u>4,904,311</u>	<u>3,505,547</u>	<u>(1,398,764)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,463,749	3,453,570	3,352,503	101,067
Materials and Supplies	5,800	10,300	7,276	3,024
Contractual Services	829,547	1,730,791	1,634,749	96,042
Capital Outlay	10,000	90,679	89,918	761
Other	82,500	67,500	56,825	10,675
<i>Total Expenditures</i>	<u>4,391,596</u>	<u>5,352,840</u>	<u>5,141,271</u>	<u>211,569</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>512,715</u>	<u>(448,529)</u>	<u>(1,635,724)</u>	<u>(1,187,195)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	100,000	100,000	100,000	0
Transfers Out	(1,100,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000,000)</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(487,285)	(348,529)	(1,535,724)	(1,187,195)
<i>Fund Balance Beginning of Year</i>	1,759,402	1,759,402	1,759,402	0
Prior Year Encumbrances Appropriated	187,285	187,285	187,285	0
<i>Fund Balance End of Year</i>	<u>\$1,459,402</u>	<u>\$1,598,158</u>	<u>\$410,963</u>	<u>(\$1,187,195)</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,736,600	\$1,736,600	\$1,910,311	\$173,711
Intergovernmental	0	0	77,540	77,540
<i>Total Revenues</i>	<u>1,736,600</u>	<u>1,736,600</u>	<u>1,987,851</u>	<u>251,251</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	1,169,000	1,169,000	707,522	461,478
Materials and Supplies	54,359	54,259	7,528	46,731
Contractual Services	1,896,057	1,895,888	262,561	1,633,327
Capital Outlay	203,653	203,653	11,277	192,376
Other	6,750	6,750	0	6,750
<i>Total Expenditures</i>	<u>3,329,819</u>	<u>3,329,550</u>	<u>988,888</u>	<u>2,340,662</u>
<i>Net Change in Fund Balance</i>	(1,593,219)	(1,592,950)	998,963	2,591,913
<i>Fund Balance Beginning of Year</i>	4,905,466	4,905,466	4,905,466	0
Prior Year Encumbrances Appropriated	81,069	81,069	81,069	0
<i>Fund Balance End of Year</i>	<u>\$3,393,316</u>	<u>\$3,393,585</u>	<u>\$5,985,498</u>	<u>\$2,591,913</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$27,000	\$27,000	\$28,200	\$1,200
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	12,675	12,675	0	12,675
Materials and Supplies	1,500	1,500	0	1,500
Contractual Services	73,607	72,126	27,368	44,758
<i>Total Expenditures</i>	87,782	86,301	27,368	58,933
<i>Net Change in Fund Balance</i>	(60,782)	(59,301)	832	60,133
<i>Fund Balance Beginning of Year</i>	59,293	59,293	59,293	0
Prior Year Encumbrances Appropriated	1,607	1,607	1,607	0
<i>Fund Balance End of Year</i>	\$118	\$1,599	\$61,732	\$60,133

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$280,000	\$305,000	\$296,138	(\$8,862)
Charges for Services	3,900	3,900	3,714	(186)
<i>Total Revenues</i>	<u>283,900</u>	<u>308,900</u>	<u>299,852</u>	<u>(9,048)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	277,500	287,531	253,744	33,787
Materials and Supplies	34,496	31,826	30,108	1,718
Contractual Services	15,609	25,109	22,772	2,337
Capital Outlay	48,828	41,432	41,264	168
Other	3,650	3,680	2,777	903
<i>Total Expenditures</i>	<u>380,083</u>	<u>389,578</u>	<u>350,665</u>	<u>38,913</u>
<i>Net Change in Fund Balance</i>	(96,183)	(80,678)	(50,813)	29,865
<i>Fund Balance Beginning of Year</i>	85,168	85,168	85,168	0
Prior Year Encumbrances Appropriated	<u>34,433</u>	<u>34,433</u>	<u>34,433</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,418</u>	<u>\$38,923</u>	<u>\$68,788</u>	<u>\$29,865</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Based Correctional Facility Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,881,587	\$5,281,847	\$3,565,613	(\$1,716,234)
<b>Expenditures</b>				
Public Safety:				
Community Based Correctional Facility				
Capital Outlay	1,881,587	5,281,847	3,565,613	1,716,234
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$18,000	\$18,000	\$16,224	(\$1,776)
Fines and Forfeitures	40,000	40,000	37,311	(2,689)
Charges for Services	7,100	7,100	9,854	2,754
<i>Total Revenues</i>	<u>65,100</u>	<u>65,100</u>	<u>63,389</u>	<u>(1,711)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Probate Court				
Materials and Supplies	80,426	104,709	45	104,664
Contractual Services	109,023	109,085	19,119	89,966
Capital Outlay	116,627	116,275	775	115,500
Other	3,106	3,106	2,106	1,000
<i>Total Expenditures</i>	<u>309,182</u>	<u>333,175</u>	<u>22,045</u>	<u>311,130</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(244,082)	(268,075)	41,344	309,419
<b>Other Financing Uses</b>				
Transfers Out	(3,000)	(3,000)	0	3,000
<i>Net Change in Fund Balance</i>	(247,082)	(271,075)	41,344	312,419
<i>Fund Balance Beginning of Year</i>	350,869	350,869	350,869	0
Prior Year Encumbrances Appropriated	2,521	2,521	2,521	0
<i>Fund Balance End of Year</i>	<u>\$106,308</u>	<u>\$82,315</u>	<u>\$394,734</u>	<u>\$312,419</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Domestic Violence Shelter Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$65,000	\$65,000	\$45,437	(\$19,563)
<b>Expenditures</b>				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	25,450	70,887	47,037	23,850
<i>Net Change in Fund Balance</i>	39,550	(5,887)	(1,600)	4,287
<i>Fund Balance Beginning of Year</i>	25,450	25,450	25,450	0
<i>Fund Balance End of Year</i>	\$65,000	\$19,563	\$23,850	\$4,287

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$22,000	\$22,000	\$18,397	(\$3,603)
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Law Enforcement				
Materials and Supplies	6,500	6,500	0	6,500
Contractual Services	18,000	18,000	0	18,000
Capital Outlay	2,000	2,000	1,383	617
Other	0	7,500	7,500	0
<i>Total Expenditures</i>	26,500	34,000	8,883	25,117
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,500)	(12,000)	9,514	21,514
<b>Other Financing Uses</b>				
Transfers Out	(22,388)	(31,883)	(20,519)	11,364
<i>Net Change in Fund Balance</i>	(26,888)	(43,883)	(11,005)	32,878
<i>Fund Balance Beginning of Year</i>	54,986	54,986	54,986	0
<i>Fund Balance End of Year</i>	\$28,098	\$11,103	\$43,981	\$32,878



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Assessment Collector Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$474,600	\$474,600	\$560,703	\$86,103
Other	20,000	20,000	35,153	15,153
<i>Total Revenues</i>	<u>494,600</u>	<u>494,600</u>	<u>595,856</u>	<u>101,256</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	396,165	398,227	378,098	20,129
Materials and Supplies	21,000	21,000	8,497	12,503
Contractual Services	189,580	164,589	74,775	89,814
Capital Outlay	21,695	21,695	1,532	20,163
Other	264,800	262,738	250	262,488
<i>Total Expenditures</i>	<u>893,240</u>	<u>868,249</u>	<u>463,152</u>	<u>405,097</u>
<i>Net Change in Fund Balance</i>	(398,640)	(373,649)	132,704	506,353
<i>Fund Balance Beginning of Year</i>	815,639	815,639	815,639	0
Prior Year Encumbrances Appropriated	<u>29,275</u>	<u>29,275</u>	<u>29,275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$446,274</u>	<u>\$471,265</u>	<u>\$977,618</u>	<u>\$506,353</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Fines and Forfeitures	\$666,700	\$666,700	\$620,263	(\$46,437)
Charges for Services	10,300	10,300	8,480	(1,820)
<i>Total Revenues</i>	<u>677,000</u>	<u>677,000</u>	<u>628,743</u>	<u>(48,257)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	701,949	701,528	668,865	32,663
Materials and Supplies	6,118	4,298	4,284	14
Contractual Services	1,500	1,356	1,322	34
Capital Outlay	500	2,815	2,810	5
<i>Total Expenditures</i>	<u>710,067</u>	<u>709,997</u>	<u>677,281</u>	<u>32,716</u>
<i>Excess of Revenues Under Expenditures</i>	(33,067)	(32,997)	(48,538)	(15,541)
<b>Other Financing Sources</b>				
Transfers In	60,000	60,000	50,000	(10,000)
<i>Net Change in Fund Balance</i>	26,933	27,003	1,462	(25,541)
<i>Fund Balance Beginning of Year</i>	10,625	10,625	10,625	0
Prior Year Encumbrances Appropriated	1,124	1,124	1,124	0
<i>Fund Balance End of Year</i>	<u>\$38,682</u>	<u>\$38,752</u>	<u>\$13,211</u>	<u>(\$25,541)</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorders Supplemental Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$95,000	\$95,000	\$83,906	(\$11,094)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	115,861	115,074	3,773	111,301
Contractual Services	101,500	100,000	70,986	29,014
Capital Outlay	91,095	86,095	16,660	69,435
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	318,456	311,169	91,419	219,750
<i>Net Change in Fund Balance</i>	(223,456)	(216,169)	(7,513)	208,656
<i>Fund Balance Beginning of Year</i>	256,509	256,509	256,509	0
Prior Year Encumbrances Appropriated	13,456	13,456	13,456	0
<i>Fund Balance End of Year</i>	\$46,509	\$53,796	\$262,452	\$208,656

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency 911 Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$419,000	\$419,200	\$367,449	(\$51,751)
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,843,100	1,853,600	1,777,730	75,870
Materials and Supplies	17,315	28,315	16,162	12,153
Contractual Services	182,651	182,651	145,342	37,309
Capital Outlay	212,501	204,500	59,351	145,149
Other	132,291	118,581	21,626	96,955
<i>Total Expenditures</i>	2,387,858	2,387,647	2,020,211	367,436
<i>Excess of Revenues Under Expenditures</i>	(1,968,858)	(1,968,447)	(1,652,762)	315,685
<b>Other Financing Sources</b>				
Transfers In	1,756,000	1,756,000	1,628,000	(128,000)
<i>Net Change in Fund Balance</i>	(212,858)	(212,447)	(24,762)	187,685
<i>Fund Balance Beginning of Year</i>	162,635	162,635	162,635	0
Prior Year Encumbrances Appropriated	58,340	58,340	58,340	0
<i>Fund Balance End of Year</i>	\$8,117	\$8,528	\$196,213	\$187,685

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$502,354	\$1,532,234	\$1,157,700	(\$374,534)
Fines and Forfeitures	35,000	35,000	50,399	15,399
<i>Total Revenues</i>	<u>537,354</u>	<u>1,567,234</u>	<u>1,208,099</u>	<u>(359,135)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	374,816	1,155,784	742,621	413,163
Materials and Supplies	56,668	137,361	47,511	89,850
Contractual Services	1,099,514	1,957,003	672,492	1,284,511
Capital Outlay	2,518	51,560	38,027	13,533
Other	34,537	105,928	36,766	69,162
<i>Total Expenditures</i>	<u>1,568,053</u>	<u>3,407,636</u>	<u>1,537,417</u>	<u>1,870,219</u>
<i>Excess of Revenues Under Expenditures</i>	(1,030,699)	(1,840,402)	(329,318)	1,511,084
<b>Other Financing Uses</b>				
Transfers Out	(2,000)	(14,000)	(11,260)	2,740
<i>Net Change in Fund Balance</i>	(1,032,699)	(1,854,402)	(340,578)	1,513,824
<i>Fund Balance Beginning of Year</i>	1,896,423	1,896,423	1,896,423	0
Prior Year Encumbrances Appropriated	38,688	38,688	38,688	0
<i>Fund Balance End of Year</i>	<u>\$902,412</u>	<u>\$80,709</u>	<u>\$1,594,533</u>	<u>\$1,513,824</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Elderly Affairs Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$665,960	\$665,960	\$566,783	(\$99,177)
Charges for Services	583,493	583,493	383,035	(200,458)
Other	163,616	163,616	146,366	(17,250)
<i>Total Revenues</i>	1,413,069	1,413,069	1,096,184	(316,885)
<b>Expenditures</b>				
Current:				
Human Services:				
Nutrition				
Personal Services	505,229	505,229	436,305	68,924
Materials and Supplies	23,000	23,000	6,007	16,993
Contractual Services	751,312	744,861	620,460	124,401
Capital Outlay	53,600	53,600	5,112	48,488
Other	22,555	23,675	18,946	4,729
<i>Total Nutrition</i>	1,355,696	1,350,365	1,086,830	263,535
Transportation				
Personal Services	234,099	286,745	243,051	43,694
Materials and Supplies	45,500	85,873	72,768	13,105
Contractual Services	8,022	8,903	5,576	3,327
Capital Outlay	235,440	295,240	288,376	6,864
Other	3,000	925	521	404
<i>Total Transportation</i>	526,061	677,686	610,292	67,394
<i>Total Expenditures</i>	1,881,757	2,028,051	1,697,122	330,929
<i>Excess of Revenues Under Expenditures</i>	(468,688)	(614,982)	(600,938)	14,044
<b>Other Financing Sources</b>				
Transfers In	185,000	185,000	185,000	0
<i>Net Change in Fund Balance</i>	(283,688)	(429,982)	(415,938)	14,044
<i>Fund Balance Beginning of Year</i>	220,933	220,933	220,933	0
Prior Year Encumbrances Appropriated	267,286	267,286	267,286	0
<i>Fund Balance End of Year</i>	\$204,531	\$58,237	\$72,281	\$14,044

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,705,662	\$4,457,545	\$1,111,134	(\$3,346,411)
Fees, Licenses and Permits	9,000	26,000	19,500	(6,500)
Other	80,000	80,000	0	(80,000)
<i>Total Revenues</i>	<u>2,794,662</u>	<u>4,563,545</u>	<u>1,130,634</u>	<u>(3,432,911)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development				
Materials and Supplies	121	1,080	1,080	0
Contractual Services	370,430	690,554	557,042	133,512
Capital Outlay	309,036	1,262,057	15,475	1,246,582
Other	318,470	521,670	21,950	499,720
Total Community Development	<u>998,057</u>	<u>2,475,361</u>	<u>595,547</u>	<u>1,879,814</u>
Planning Commission				
Contractual Services	104,437	95,629	67,511	28,118
Capital Outlay	867,771	888,194	608,194	280,000
Other	499,183	963,463	280,536	682,927
Total Planning Commission	<u>1,471,391</u>	<u>1,947,286</u>	<u>956,241</u>	<u>991,045</u>
<i>Total Expenditures</i>	<u>2,469,448</u>	<u>4,422,647</u>	<u>1,551,788</u>	<u>2,870,859</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	325,214	140,898	(421,154)	(562,052)
<b>Other Financing Uses</b>				
Transfers Out	(181,916)	0	0	0
<i>Net Change in Fund Balance</i>	143,298	140,898	(421,154)	(562,052)
<i>Fund Deficit Beginning of Year</i>	(556,588)	(556,588)	(556,588)	0
Prior Year Encumbrances Appropriated	<u>870,169</u>	<u>870,169</u>	<u>870,169</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$456,879</u></u>	<u><u>\$454,479</u></u>	<u><u>(\$107,573)</u></u>	<u><u>(\$562,052)</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Citizens Levy Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,085,357	\$2,085,357	\$2,056,293	(\$29,064)
Intergovernmental	278,000	278,000	305,660	27,660
<i>Total Revenues</i>	<u>2,363,357</u>	<u>2,363,357</u>	<u>2,361,953</u>	<u>(1,404)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy				
Materials and Supplies	2,500	2,500	0	2,500
Contractual Services	3,363,055	3,363,037	2,556,700	806,337
<i>Total Expenditures</i>	<u>3,365,555</u>	<u>3,365,537</u>	<u>2,556,700</u>	<u>808,837</u>
<i>Excess of Revenues Under Expenditures</i>	(1,002,198)	(1,002,180)	(194,747)	807,433
<b>Other Financing Uses</b>				
Transfers Out	(300,000)	(300,000)	(160,000)	140,000
<i>Net Change in Fund Balance</i>	(1,302,198)	(1,302,180)	(354,747)	947,433
<i>Fund Balance Beginning of Year</i>	1,497,370	1,497,370	1,497,370	0
Prior Year Encumbrances Appropriated	1,302,198	1,302,198	1,302,198	0
<i>Fund Balance End of Year</i>	<u>\$1,497,370</u>	<u>\$1,497,388</u>	<u>\$2,444,821</u>	<u>\$947,433</u>



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Prosecution Unit Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$92,634	\$192,634	\$103,447	(\$89,187)
Fines and Forfeitures	14,500	39,500	81,137	41,637
<i>Total Revenues</i>	107,134	232,134	184,584	(47,550)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	4,002	25,029	24,428	601
Materials and Supplies	11,600	15,001	3,696	11,305
Contractual Services	95,652	220,128	128,632	91,496
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	112,254	261,158	156,756	104,402
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,120)	(29,024)	27,828	56,852
<b>Other Financing Sources</b>				
Transfers In	22,680	22,680	21,779	(901)
<i>Net Change in Fund Balance</i>	17,560	(6,344)	49,607	55,951
<i>Fund Balance Beginning of Year</i>	5,384	5,384	5,384	0
Prior Year Encumbrances Appropriated	18,234	18,234	18,234	0
<i>Fund Balance End of Year</i>	\$41,178	\$17,274	\$73,225	\$55,951

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan-Economic Development Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$315,000	\$315,000	\$95,470	(\$219,530)
Interest	0	0	6,022	6,022
<i>Total Revenues</i>	<u>315,000</u>	<u>315,000</u>	<u>101,492</u>	<u>(213,508)</u>
<b>Expenditures</b>				
Current:				
Economic Development and Assistance:				
Economic Development				
Contractual Services	16,600	116,600	116,500	100
Capital Outlay	100,000	0	0	0
Other	32,040	161,420	31,692	129,728
<i>Total Expenditures</i>	<u>148,640</u>	<u>278,020</u>	<u>148,192</u>	<u>129,828</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	166,360	36,980	(46,700)	(83,680)
<b>Other Financing Uses</b>				
Transfers Out	(33,910)	0	0	0
<i>Net Change in Fund Balance</i>	132,450	36,980	(46,700)	(83,680)
<i>Fund Balance Beginning of Year</i>	166,050	166,050	166,050	0
Prior Year Encumbrances Appropriated	16,500	16,500	16,500	0
<i>Fund Balance End of Year</i>	<u>\$315,000</u>	<u>\$219,530</u>	<u>\$135,850</u>	<u>(\$83,680)</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$18,000	\$18,000	\$11,385	(\$6,615)
Fines and Forfeitures	56,650	56,650	52,391	(4,259)
<i>Total Revenues</i>	<u>74,650</u>	<u>74,650</u>	<u>63,776</u>	<u>(10,874)</u>
<b>Expenditures</b>				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Contractual Services	291,542	302,926	0	302,926
Other	880	81,794	53,779	28,015
<i>Total Expenditures</i>	<u>292,422</u>	<u>384,720</u>	<u>53,779</u>	<u>330,941</u>
<i>Net Change in Fund Balance</i>	(217,772)	(310,070)	9,997	320,067
<i>Fund Balance Beginning of Year</i>	<u>320,944</u>	<u>320,944</u>	<u>320,944</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$103,172</u>	<u>\$10,874</u>	<u>\$330,941</u>	<u>\$320,067</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Trumbull Area Coordinated Transportation Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	(65)	(65)	0	65
<i>Net Change in Fund Balance</i>	(65)	(65)	0	65
<i>Fund Balance Beginning of Year</i>	65	65	65	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$65	\$65

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hillside Administration Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Rentals and Royalties	\$6,000	\$6,000	\$6,000	\$0
Other	25,000	25,000	50,000	25,000
<i>Total Revenues</i>	<u>31,000</u>	<u>31,000</u>	<u>56,000</u>	<u>25,000</u>
<b>Expenditures</b>				
Current:				
Health:				
Hillside Administration Fund				
Contractual Services	500	500	0	500
Other	66,000	66,000	64,057	1,943
<i>Total Expenditures</i>	<u>66,500</u>	<u>66,500</u>	<u>64,057</u>	<u>2,443</u>
<i>Excess of Revenues Under Expenditures</i>	(35,500)	(35,500)	(8,057)	27,443
<b>Other Financing Uses</b>				
Transfers Out	(332,772)	(332,772)	0	332,772
<i>Net Change in Fund Balance</i>	(368,272)	(368,272)	(8,057)	360,215
<i>Fund Balance Beginning of Year</i>	<u>399,272</u>	<u>399,272</u>	<u>399,272</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,000</u></u>	<u><u>\$31,000</u></u>	<u><u>\$391,215</u></u>	<u><u>\$360,215</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Trust Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$30,000	\$118,750	\$100,998	(\$17,752)
<b>Expenditures</b>				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	1,258	1,867	609	1,258
Contractual Services	20,000	37,150	16,443	20,707
Capital Outlay	24,000	24,000	13,417	10,583
<i>Total Expenditures</i>	45,258	63,017	30,469	32,548
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,258)	55,733	70,529	14,796
<b>Other Financing Sources (Uses)</b>				
Transfers In	20,000	20,000	0	(20,000)
Transfers Out	(13,260)	(96,499)	0	96,499
<i>Total Other Financing Sources (Uses)</i>	6,740	(76,499)	0	76,499
<i>Net Change in Fund Balance</i>	(8,518)	(20,766)	70,529	91,295
<i>Fund Balance Beginning of Year</i>	58,518	58,518	58,518	0
<i>Fund Balance End of Year</i>	\$50,000	\$37,752	\$129,047	\$91,295

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Agency Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$4,000	\$4,000	\$302	(\$3,698)
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	4,000	4,000	302	(3,698)
<b>Other Financing Uses</b>				
Transfers Out	(4,059)	(4,361)	0	4,361
<i>Net Change in Fund Balance</i>	(59)	(361)	302	663
<i>Fund Balance Beginning of Year</i>	4,059	4,059	4,059	0
<i>Fund Balance End of Year</i>	\$4,000	\$3,698	\$4,361	\$663

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$40,500	\$238,461	\$201,124	(\$37,337)
Charges for Services	0	50,055	50,961	906
<i>Total Revenues</i>	40,500	288,516	252,085	(36,431)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff				
Contractual Services	9,266	257,282	185,709	71,573
Capital Outlay	2,474	3,380	0	3,380
<i>Total Expenditures</i>	11,740	260,662	185,709	74,953
<i>Net Change in Fund Balance</i>	28,760	27,854	66,376	38,522
<i>Fund Balance Beginning of Year</i>	6,948	6,948	6,948	0
<i>Fund Balance End of Year</i>	\$35,708	\$34,802	\$73,324	\$38,522



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Redevelopment Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$115,000	\$115,000	\$102,237	-\$12,763
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	115,000	115,000	102,237	(12,763)
<b>Other Financing Uses</b>				
Transfers Out	(226,521)	(226,521)	(70,746)	155,775
<i>Net Change in Fund Balance</i>	(111,521)	(111,521)	31,491	143,012
<i>Fund Balance Beginning of Year</i>	226,521	226,521	226,521	0
<i>Fund Balance End of Year</i>	<u>\$115,000</u>	<u>\$115,000</u>	<u>\$258,012</u>	<u>\$143,012</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Law Enforcement Block Grant Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Local Law Enforcement Block Grant				
Contractual Services	2,600	2,600	0	2,600
Capital Outlay	3,504	3,504	0	3,504
<i>Total Expenditures</i>	6,104	6,104	0	6,104
<i>Net Change in Fund Balance</i>	(6,104)	(6,104)	0	6,104
<i>Fund Balance Beginning of Year</i>	6,104	6,104	6,104	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$6,104	\$6,104

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Gun Violence Block Grant Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$879	\$879	\$0	(\$879)
Fees, Licenses and Permits	30,000	70,000	103,713	33,713
<i>Total Revenues</i>	<u>30,879</u>	<u>70,879</u>	<u>103,713</u>	<u>32,834</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	24,629	25,994	25,113	881
Materials and Supplies	5,018	3,635	3,394	241
Contractual Services	33,160	47,424	47,424	0
Capital Outlay	5,000	5,500	5,389	111
<i>Total Expenditures</i>	<u>67,807</u>	<u>82,553</u>	<u>81,320</u>	<u>1,233</u>
<i>Net Change in Fund Balance</i>	(36,928)	(11,674)	22,393	34,067
<i>Fund Balance Beginning of Year</i>	29,693	29,693	29,693	0
Prior Year Encumbrances Appropriated	7,278	7,278	7,278	0
<i>Fund Balance End of Year</i>	<u>\$43</u>	<u>\$25,297</u>	<u>\$59,364</u>	<u>\$34,067</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Homeland Security Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,860	\$213,711	\$10,125	(\$203,586)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Homeland Security				
Materials and Supplies	1,222	1,522	540	982
Contractual Services	984	8,684	3,798	4,886
Capital Outlay	6,698	201,549	10,388	191,161
<i>Total Expenditures</i>	8,904	211,755	14,726	197,029
<i>Net Change in Fund Balance</i>	1,956	1,956	(4,601)	(6,557)
<i>Fund Deficit Beginning of Year</i>	(1,663)	(1,663)	(1,663)	0
Prior Year Encumbrances Appropriated	222	222	222	0
<i>Fund Balance (Deficit) End of Year</i>	\$515	\$515	(\$6,042)	(\$6,557)

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
FEMA Community Emergency Response Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,650	\$6,650	\$0	(\$6,650)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
FEMA Community Emergency Response				
Materials and Supplies	6,702	6,702	0	6,702
<i>Net Change in Fund Balance</i>	(52)	(52)	0	52
<i>Fund Balance Beginning of Year</i>	52	52	52	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$52	\$52

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,800,000	\$4,800,000	\$3,601,600	(\$1,198,400)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Workforce Development				
Contractual Services	2,950,000	4,750,000	3,738,521	1,011,479
Other	750,000	50,000	56	49,944
<i>Total Expenditures</i>	<u>3,700,000</u>	<u>4,800,000</u>	<u>3,738,577</u>	<u>1,061,423</u>
<i>Net Change in Fund Balance</i>	1,100,000	0	(136,977)	(136,977)
<i>Fund Balance Beginning of Year</i>	<u>141,133</u>	<u>141,133</u>	<u>141,133</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,241,133</u></u>	<u><u>\$141,133</u></u>	<u><u>\$4,156</u></u>	<u><u>(\$136,977)</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computerization Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$323,000	\$323,000	\$341,083	\$18,083
<b>Expenditures</b>				
Capital Outlay:				
Court Computerization				
Personal Services	0	58,601	32,982	25,619
Materials and Supplies	660,474	633,800	72,988	560,812
Contractual Services	101,129	176,891	110,487	66,404
Capital Outlay	218,750	236,469	70,414	166,055
Other	8,102	8,602	1,219	7,383
<i>Total Expenditures</i>	988,455	1,114,363	288,090	826,273
<i>Net Change in Fund Balance</i>	(665,455)	(791,363)	52,993	844,356
<i>Fund Balance Beginning of Year</i>	1,238,326	1,238,326	1,238,326	0
Prior Year Encumbrances Appropriated	48,851	48,851	48,851	0
<i>Fund Balance End of Year</i>	\$621,722	\$495,814	\$1,340,170	\$844,356

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$115,298	\$115,298	\$9,540	(\$105,758)
Interest	2,000	2,000	1,808	(192)
<i>Total Revenues</i>	<u>117,298</u>	<u>117,298</u>	<u>11,348</u>	<u>(105,950)</u>
<b>Expenditures</b>				
Capital Outlay:				
Permanent Improvement				
Contractual Services	388,191	393,115	107,591	285,524
Capital Outlay	2,427,641	2,322,262	1,992,648	329,614
Other	33,500	33,500	2,589	30,911
<i>Total Expenditures</i>	<u>2,849,332</u>	<u>2,748,877</u>	<u>2,102,828</u>	<u>646,049</u>
<i>Excess of Revenues Under Expenditures</i>	(2,732,034)	(2,631,579)	(2,091,480)	540,099
<b>Other Financing Uses</b>				
Transfers Out	(301,000)	(301,000)	0	301,000
<i>Net Change in Fund Balance</i>	(3,033,034)	(2,932,579)	(2,091,480)	841,099
<i>Fund Balance Beginning of Year</i>	1,303,531	1,303,531	1,303,531	0
Prior Year Encumbrances Appropriated	1,880,552	1,880,552	1,880,552	0
<i>Fund Balance End of Year</i>	<u>\$151,049</u>	<u>\$251,504</u>	<u>\$1,092,603</u>	<u>\$841,099</u>



**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Computerization Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
County Computerization				
Materials and Supplies	29,965	0	0	0
Contractual Services	63,922	92,850	91,930	920
Capital Outlay	451,270	452,307	418,247	34,060
<i>Total Expenditures</i>	545,157	545,157	510,177	34,980
<i>Net Change in Fund Balance</i>	(545,157)	(545,157)	(510,177)	34,980
<i>Fund Balance Beginning of Year</i>	182,828	182,828	182,828	0
Prior Year Encumbrances Appropriated	362,329	362,329	362,329	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$34,980	\$34,980

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Security Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$353,000	\$388,000	\$425,364	\$37,364
<b>Expenditures</b>				
Capital Outlay:				
Court Security				
Materials and Supplies	23,530	23,530	3,608	19,922
Contractual Services	198,366	292,483	128,349	164,134
Capital Outlay	155,951	155,954	60,919	95,035
<i>Total Expenditures</i>	377,847	471,967	192,876	279,091
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,847)	(83,967)	232,488	316,455
<b>Other Financing Uses</b>				
Transfers Out	(19,600)	0	0	0
<i>Net Change in Fund Balance</i>	(44,447)	(83,967)	232,488	316,455
<i>Fund Balance Beginning of Year</i>	1,095,788	1,095,788	1,095,788	0
Prior Year Encumbrances Appropriated	20,703	20,703	20,703	0
<i>Fund Balance End of Year</i>	\$1,072,044	\$1,032,524	\$1,348,979	\$316,455

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Clean Ohio Conservation Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,227,668	\$1,227,668	\$0	(\$1,227,668)
<b>Expenditures</b>				
Capital Outlay:				
Clean Ohio Conservation				
Contractual Services	14,625	14,625	0	14,625
Capital Outlay	1,184,188	1,184,188	0	1,184,188
<i>Total Expenditures</i>	<u>1,198,813</u>	<u>1,198,813</u>	<u>0</u>	<u>1,198,813</u>
<i>Net Change in Fund Balance</i>	28,855	28,855	0	(28,855)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,855</u></u>	<u><u>\$28,855</u></u>	<u><u>\$0</u></u>	<u><u>(\$28,855)</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Gasoline Rotary Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$205,000	\$365,000	\$293,293	(\$71,707)
<b>Expenses</b>				
Materials and Supplies	15,600	308,893	301,940	6,953
<i>Net Change in Fund Equity</i>	189,400	56,107	(8,647)	(64,754)
<i>Fund Equity Beginning of Year</i>	15,600	15,600	15,600	0
<i>Fund Equity End of Year</i>	<u>\$205,000</u>	<u>\$71,707</u>	<u>\$6,953</u>	<u>(\$64,754)</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Hospitalization Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$9,506,870	\$9,506,870	\$8,961,142	(\$545,728)
<b>Expenses</b>				
Personal Services	182,629	182,629	115,674	66,955
Materials and Supplies	10,501	10,501	3,089	7,412
Contractual Services	30,245	29,135	8,104	21,031
Claims	3,064,213	11,681,789	7,093,508	4,588,281
Other	3,789	4,250	2,376	1,874
<i>Total Expenses</i>	<u>3,291,377</u>	<u>11,908,304</u>	<u>7,222,751</u>	<u>4,685,553</u>
<i>Net Change in Fund Equity</i>	6,215,493	(2,401,434)	1,738,391	4,139,825
<i>Fund Equity Beginning of Year</i>	3,288,954	3,288,954	3,288,954	0
Prior Year Encumbrances Appropriated	<u>2,423</u>	<u>2,423</u>	<u>2,423</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$9,506,870</u>	<u>\$889,943</u>	<u>\$5,029,768</u>	<u>\$4,139,825</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Telephone Rotary Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$230,000	\$230,000	\$181,293	(\$48,707)
<b>Expenses</b>				
Materials and Supplies	181,293	181,293	181,293	0
<i>Net Change in Fund Equity</i>	48,707	48,707	0	(48,707)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity End of Year</i>	<u>\$48,707</u>	<u>\$48,707</u>	<u>\$0</u>	<u>(\$48,707)</u>

**Trumbull 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,502,000	\$2,502,000	\$2,402,977	(\$99,023)
Interest	200,000	200,000	291,074	91,074
<i>Total Revenues</i>	<u>2,702,000</u>	<u>2,702,000</u>	<u>2,694,051</u>	<u>(7,949)</u>
<b>Expenses</b>				
Personal Services	269,628	269,628	216,722	52,906
Contractual Services	900,928	900,928	869,430	31,498
Claims	6,607,840	9,000,331	549,089	8,451,242
Capital Outlay	3,675	3,675	0	3,675
Other	541	541	0	541
<i>Total Expenses</i>	<u>7,782,612</u>	<u>10,175,103</u>	<u>1,635,241</u>	<u>8,539,862</u>
<i>Net Change in Fund Equity</i>	(5,080,612)	(7,473,103)	1,058,810	8,531,913
<i>Fund Equity Beginning of Year</i>	7,781,112	7,781,112	7,781,112	0
Prior Year Encumbrances Appropriated	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,702,000</u>	<u>\$309,509</u>	<u>\$8,841,422</u>	<u>\$8,531,913</u>

# Statistical Section

This part of the Trumbull 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.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	<b>S10-S27</b>
<b>Debt Capacity</b> 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.	<b>S28-S35</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S36-S37</b>
<b>Operating Information</b> 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.	<b>S38-S40</b>

**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 34 in 2002; schedules presenting government-wide information include information beginning in that year.



**Trumbull County, Ohio**  
*Net Assets by Component*  
*Last Six Years*  
*(accrual basis of accounting)*

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>Governmental Activities:</b>						
Invested in Capital Assets, Net of Related Debt	\$59,848,806	\$63,751,232	\$59,678,631	\$69,145,303	\$69,934,087	\$75,187,282
Restricted for:						
Capital Projects	5,998,252	10,614,681	22,067,899	4,170,335	5,945,253	8,215,372
Debt Service	4,761,629	3,151,067	3,303,609	7,085,382	7,614,508	9,448,352
Other Purposes	43,577,258	45,804,505	42,393,433	35,650,541	34,684,465	38,359,624
Unrestricted	<u>20,943,718</u>	<u>14,818,777</u>	<u>808,243</u>	<u>3,364,887</u>	<u>6,803,713</u>	<u>5,686,393</u>
Total Governmental Activities Net Assets	<u>135,129,663</u>	<u>138,140,262</u>	<u>128,251,815</u>	<u>119,416,448</u>	<u>124,982,026</u>	<u>136,897,023</u>
<b>Business-type Activities:</b>						
Invested in Capital Assets, Net of Related Debt	34,935,809	32,830,086	26,179,881	22,524,524	21,171,342	17,214,120
Unrestricted	<u>4,924,013</u>	<u>3,476,057</u>	<u>4,901,232</u>	<u>6,243,473</u>	<u>8,408,219</u>	<u>10,821,364</u>
Total Business-type Activities Net Assets	<u>39,859,822</u>	<u>36,306,143</u>	<u>31,081,113</u>	<u>28,767,997</u>	<u>29,579,561</u>	<u>28,035,484</u>
<b>Primary Government:</b>						
Invested in Capital Assets, Net of Related Debt	94,784,615	96,581,318	85,858,512	91,669,827	91,105,429	92,401,402
Restricted	54,337,139	59,570,253	67,764,941	46,906,258	48,244,226	56,023,348
Unrestricted	<u>25,867,731</u>	<u>18,294,834</u>	<u>5,709,475</u>	<u>9,608,360</u>	<u>15,211,932</u>	<u>16,507,757</u>
Total Primary Government Net Assets	<u>\$174,989,485</u>	<u>\$174,446,405</u>	<u>\$159,332,928</u>	<u>\$148,184,445</u>	<u>\$154,561,587</u>	<u>\$164,932,507</u>

**Trumbull County, Ohio**  
*Changes in Net Assets*  
*Last Six Years*  
*(accrual basis of accounting)*

	2008	2007	2006	2005	2004	2003
<b>Expenses</b>						
<b>Governmental Activities:</b>						
General Government:						
Legislative and Executive	\$22,470,546	\$27,690,081	\$21,403,477	\$21,373,583	\$19,184,451	\$19,434,638
Judicial	11,617,132	11,169,178	11,045,507	11,420,188	11,460,466	10,772,558
Public Safety	18,569,997	17,967,817	16,416,478	15,552,470	17,605,089	16,941,370
Public Works	14,302,140	19,593,781	18,104,825	16,162,111	20,231,474	19,087,555
Health	44,596,310	39,939,632	37,821,312	35,387,551	35,306,915	31,601,497
Human Services	51,838,040	50,491,893	49,378,661	45,853,456	42,850,552	44,110,625
Economic Development and Assistance	116,927	218,579	721,026	76,840	134,641	665,353
Other	0	0	0	0	0	76,960
Interest and Fiscal Charges	2,491,954	2,560,929	1,523,252	1,942,489	1,740,721	2,071,322
<i>Total Governmental Activities Expenses</i>	<u>166,003,046</u>	<u>169,631,890</u>	<u>156,414,538</u>	<u>147,768,688</u>	<u>148,514,309</u>	<u>144,761,878</u>
Business-type Activities:						
Water	4,332,253	5,034,560	2,200,891	4,882,693	4,440,179	4,505,006
Sewer	11,560,650	11,862,898	10,395,589	8,525,996	8,143,102	7,874,846
<i>Total Business-type Activities Expenses</i>	<u>15,892,903</u>	<u>16,897,458</u>	<u>12,596,480</u>	<u>13,408,689</u>	<u>12,583,281</u>	<u>12,379,852</u>
<i>Total Primary Government Expenses</i>	<u>181,895,949</u>	<u>186,529,348</u>	<u>169,011,018</u>	<u>161,177,377</u>	<u>161,097,590</u>	<u>157,141,730</u>
<b>Program Revenues</b>						
<b>Governmental Activities:</b>						
Charges for Services						
General Government:						
Legislative and Executive	7,719,834	6,154,765	5,860,273	5,382,174	6,097,804	5,962,499
Judicial	3,389,925	3,204,629	3,194,919	3,268,847	3,927,434	4,142,783
Public Safety	3,875,187	3,395,012	3,210,897	3,027,210	3,860,189	3,708,428
Public Works	237,192	249,292	213,031	133,714	83,504	101,428
Health	556,345	210,355	181,451	141,799	276,686	442,976
Human Services	1,999,419	1,238,024	2,228,852	1,489,292	1,333,925	1,084,197
Subtotal - Charges for Service	<u>17,777,902</u>	<u>14,452,077</u>	<u>14,889,423</u>	<u>13,443,036</u>	<u>15,579,542</u>	<u>15,442,311</u>
Operating Grants and Contributions						
General Government:						
Legislative and Executive	3,800,170	2,967,256	3,905,798	3,250,426	736,120	206,383
Judicial	16,224	22,965	15,949	50,713	123,779	21,164
personal property were assessed at 6.25 percent. The perc	4,450,206	5,030,635	4,343,286	5,247,126	4,784,563	4,920,579
Public Works	6,762,587	12,457,961	10,994,278	9,689,663	10,937,254	10,961,571
Health	26,022,754	22,653,735	24,691,917	23,724,347	19,345,534	19,641,304
Human Services	39,417,263	40,725,431	35,963,201	33,755,449	32,842,194	34,991,070
Economic Development and Assistance	29,105	440,626	298,973	28,815	52,623	54,221
Subtotal - Operating Grants and Contributions	<u>80,498,309</u>	<u>84,298,609</u>	<u>80,213,402</u>	<u>75,746,539</u>	<u>68,822,067</u>	<u>70,796,292</u>
Capital Grants and Contributions						
Public Works	1,139,200	6,927,846	1,545,203	485,218	1,729,808	1,738,466
Subtotal - Capital Grants and Contributions	<u>1,139,200</u>	<u>6,927,846</u>	<u>1,545,203</u>	<u>485,218</u>	<u>1,729,808</u>	<u>1,738,466</u>
<i>Total Governmental Activities Program Revenues</i>	<u>99,415,411</u>	<u>105,678,532</u>	<u>96,648,028</u>	<u>89,674,793</u>	<u>86,131,417</u>	<u>87,977,069</u>
Business-type Activities:						
Charges for Services						
Water	4,816,047	4,359,207	4,055,064	3,928,155	3,622,056	3,913,374
Sewer	9,746,773	9,102,792	9,198,486	8,015,362	7,500,370	8,409,621
Subtotal - Charges for Service	<u>14,562,820</u>	<u>13,461,999</u>	<u>13,253,550</u>	<u>11,943,517</u>	<u>11,122,426</u>	<u>12,322,995</u>
Operating Grants and Contributions						
Sewer	0	715,912	5,335	0	0	0
Capital Grants and Contributions						
Water	139,750	1,349,760	260,160	75,500	47,955	297,656
Sewer	150,400	3,577,718	1,918,419	1,464,871	2,979,636	990,357
Subtotal - Capital Grants and Contributions	<u>290,150</u>	<u>4,927,478</u>	<u>2,178,579</u>	<u>1,540,371</u>	<u>3,027,591</u>	<u>1,288,013</u>
<i>Total Business-type Activities Program Revenues</i>	<u>14,852,970</u>	<u>19,105,389</u>	<u>15,437,464</u>	<u>13,483,888</u>	<u>14,150,017</u>	<u>13,611,008</u>
<i>Total Primary Government Program Revenues</i>	<u>114,268,381</u>	<u>124,783,921</u>	<u>112,085,492</u>	<u>103,158,681</u>	<u>100,281,434</u>	<u>101,588,077</u>

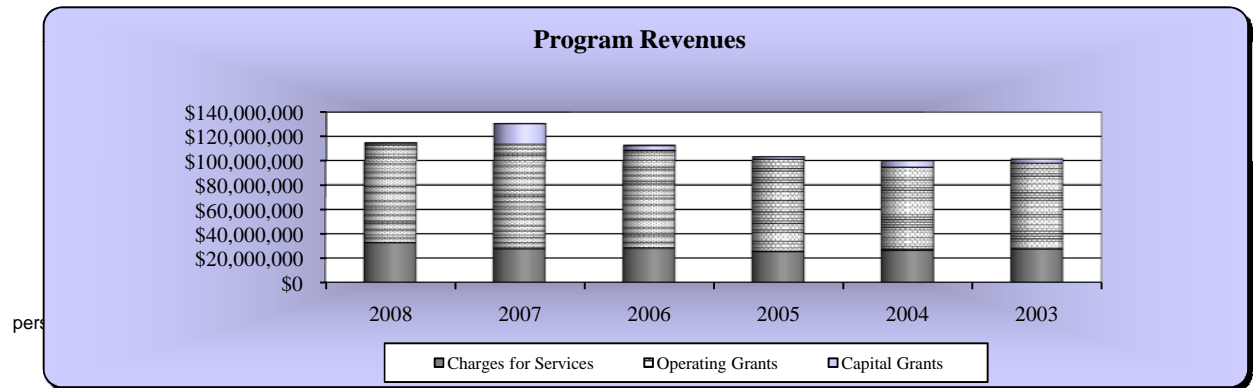
(continued)

**Trumbull County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Six Years*  
*(accrual basis of accounting)*

	2008	2007	2006	2005	2004	2003
<b>Net (Expense)/Revenue</b>						
Governmental Activities	(\$66,587,635)	(\$63,953,358)	(\$59,766,510)	(\$58,093,895)	(\$62,382,892)	(\$56,784,809)
Business-type Activities	(1,039,933)	2,207,931	2,840,984	75,199	1,566,736	1,231,156
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(67,627,568)</u>	<u>(61,745,427)</u>	<u>(56,925,526)</u>	<u>(58,018,696)</u>	<u>(60,816,156)</u>	<u>(55,553,653)</u>
<b>General Revenues and Other Changes in Net Assets</b>						
Governmental Activities:						
Property Taxes Levied for:						
General Purposes	6,732,689	8,797,443	8,008,236	7,337,898	7,029,038	6,953,699
County Board of Mental Retardation	13,588,921	15,270,244	13,585,941	10,877,964	10,731,910	10,289,550
Community Mental Health	3,027,701	3,609,031	3,210,166	2,227,883	2,175,897	2,081,661
Children Services	6,735,393	8,044,715	7,200,381	5,687,858	5,635,188	5,377,394
Senior Citizens Levy	2,035,273	2,502,882	2,450,506	0	0	0
Sales Tax Imposed for:						
General Purposes	20,123,020	22,500,179	17,049,795	11,035,298	12,498,014	12,589,055
Bond Retirement	3,139,578	2,458,433	2,210,574	2,513,147	2,149,766	3,618,119
Health Insurance	0	0	0	0	0	350,000
Grants and Entitlements not Restricted to Specific Programs	7,944,641	6,842,300	8,645,253	8,816,230	8,047,988	8,599,257
Interest	3,039,022	5,335,189	4,468,933	2,388,849	1,716,470	1,696,390
Other	1,469,955	1,082,327	990,695	661,203	318,443	187,787
Transfers	(4,259,157)	(2,023,175)	612,501	1,150,883	165,181	518,716
<i>Total Governmental Activities</i>	<u>63,577,036</u>	<u>74,419,568</u>	<u>68,432,981</u>	<u>52,697,213</u>	<u>50,467,895</u>	<u>52,261,628</u>
Business-type Activities:						
Investment Earnings	156,721	210,840	92,981	18,574	22,802	30,029
Other	177,734	205,281	160,548	76,650	119,720	45,209
Transfers	4,259,157	2,023,175	(612,501)	(1,150,883)	(165,181)	(518,716)
<i>Total Business-type Activities</i>	<u>4,593,612</u>	<u>2,439,296</u>	<u>(358,972)</u>	<u>(1,055,659)</u>	<u>(22,659)</u>	<u>(443,478)</u>
<i>Total Primary Government</i>	<u>68,170,648</u>	<u>76,858,864</u>	<u>68,074,009</u>	<u>51,641,554</u>	<u>50,445,236</u>	<u>51,818,150</u>
<b>Change in Net Assets</b>						
Governmental Activities	(3,010,599)	10,466,210	8,666,471	(5,396,682)	(11,914,997)	(4,523,181)
Business-type Activities	3,553,679	4,647,227	2,482,012	(980,460)	1,544,077	787,678
<i>Total Primary Government Change in Net Assets</i>	<u>\$543,080</u>	<u>\$15,113,437</u>	<u>\$11,148,483</u>	<u>(\$6,377,142)</u>	<u>(\$10,370,920)</u>	<u>(\$3,735,503)</u>

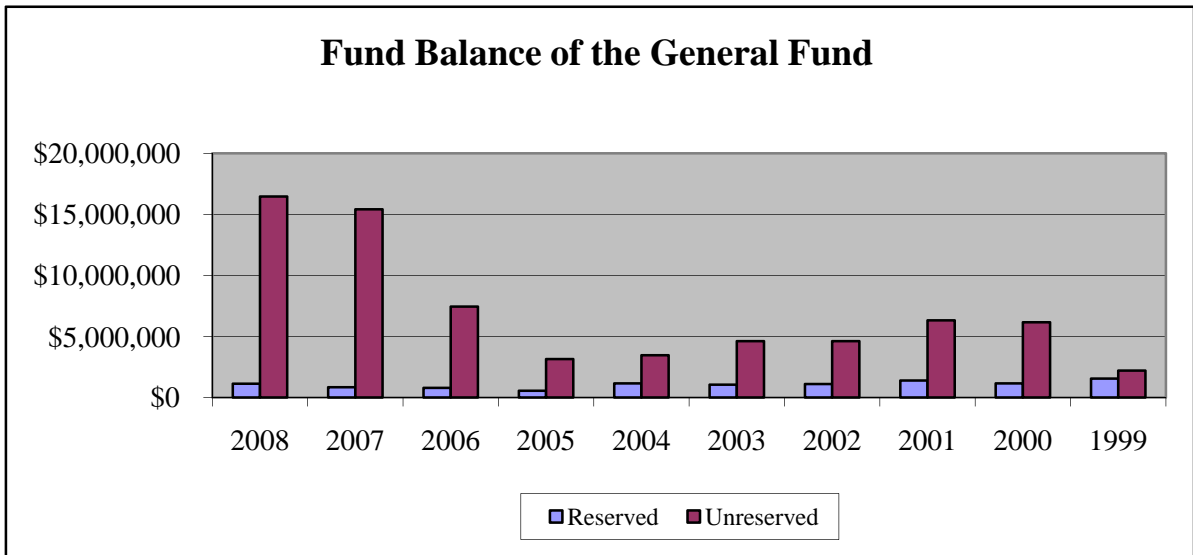
**Trumbull County, Ohio**  
*Program Revenues of Governmental Activities*  
*Last Six Years*  
*(accrual basis of accounting)*

<b>Program:</b>	2008	2007	2006	2005	2004	2003
<b>Governmental Activities:</b>						
General Government:						
Legislative and Executive	\$11,520,004	\$9,122,021	\$9,766,071	\$8,163,084	\$6,340,446	\$5,780,001
Judicial	3,406,149	3,227,594	3,210,868	3,319,560	4,051,213	4,163,947
Public Safety	8,325,393	8,425,647	4,085,979	4,815,365	5,269,346	5,386,619
Public Works	8,138,979	19,635,099	12,752,512	10,308,595	12,750,566	12,801,465
Health	26,579,099	22,864,090	24,873,368	23,866,146	19,622,220	20,084,280
Human Services	41,416,682	41,963,455	38,192,053	35,244,741	34,176,119	36,075,267
Economic Development and Assistance	29,105	440,626	298,973	28,815	52,623	54,221
Intergovernmental	0	0	3,468,204	3,458,971	3,375,406	3,242,388
<b>Total Governmental Activities Expenses</b>	<b>99,415,411</b>	<b>105,678,532</b>	<b>96,648,028</b>	<b>89,205,277</b>	<b>85,637,939</b>	<b>87,588,188</b>
<b>Business-Type Activities</b>						
Water	4,955,797	5,708,967	4,315,224	4,003,655	3,670,011	4,211,030
Sewer	9,897,173	18,955,285	11,122,240	9,480,233	10,480,006	9,399,978
<b>Total Governmental Activities Expenses</b>	<b>14,852,970</b>	<b>24,664,252</b>	<b>15,437,464</b>	<b>13,483,888</b>	<b>14,150,017</b>	<b>13,611,008</b>
<b>Total Primary Government</b>	<b>\$114,268,381</b>	<b>\$130,342,784</b>	<b>\$112,085,492</b>	<b>\$102,689,165</b>	<b>\$99,787,956</b>	<b>\$101,199,196</b>



**Trumbull County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2008	2007	2006	2005
<b>General Fund</b>				
Reserved	\$1,120,282	\$836,413	\$791,150	\$539,707
Unreserved	16,467,516	15,420,748	7,438,133	3,150,581
<i>Total General Fund</i>	<u>17,587,798</u>	<u>16,257,161</u>	<u>8,229,283</u>	<u>3,690,288</u>
<b>All Other Governmental Funds</b>				
Reserved	9,542,677	13,985,807	7,132,462	6,603,750
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	27,657,758	29,991,220	30,619,203	23,232,617
Debt Service Funds	1,931,977	1,683,607	1,542,564	1,543,464
Capital Projects Funds	1,504,702	3,460,217	18,769,560	8,453,499
<b>Total All Other Governmental Funds</b>	<u>40,637,114</u>	<u>49,120,851</u>	<u>58,063,789</u>	<u>39,833,330</u>
<i>Total Governmental Funds</i>	<u><u>\$58,224,912</u></u>	<u><u>\$65,378,012</u></u>	<u><u>\$66,293,072</u></u>	<u><u>\$43,523,618</u></u>



2004	2003	2002	2001	2000	1999
\$1,154,036	\$1,057,801	\$1,089,116	\$1,395,879	\$1,160,996	\$1,550,369
3,458,135	4,602,737	4,611,080	6,322,159	6,148,892	2,197,969
4,612,171	5,660,538	5,700,196	7,718,038	7,309,888	3,748,338
7,458,668	7,310,103	5,358,465	7,190,394	12,009,214	14,793,223
22,014,092	25,719,929	31,228,011	29,321,890	35,730,538	35,254,805
1,337,212	1,539,610	1,267,154	1,351,611	1,316,308	1,090,509
9,100,760	7,952,472	8,725,654	9,505,452	(834,306)	820,408
39,910,732	42,522,114	46,579,284	47,369,347	48,221,754	51,958,945
<u>\$44,522,903</u>	<u>\$48,182,652</u>	<u>\$52,279,480</u>	<u>\$55,087,385</u>	<u>\$55,531,642</u>	<u>\$55,707,283</u>

**Trumbull County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2008	2007	2006	2005	2004
<b>Revenues</b>					
Property Taxes	\$31,825,677	\$34,412,237	\$34,243,821	\$26,425,363	\$26,021,232
Permissive Sales Tax	21,597,332	24,958,612	19,262,369	13,548,445	14,647,780
Intergovernmental	87,541,757	95,810,490	90,719,845	84,167,232	79,314,728
Interest	2,747,948	4,961,291	4,214,977	2,264,361	1,589,816
Fees, Licenses and Permits	5,302,063	5,286,101	5,497,217	5,102,884	5,252,990
Fines and Forfeitures	1,740,272	1,673,687	1,599,890	1,372,641	1,615,010
Rentals and Royalties	627,794	489,235	342,884	318,759	350,680
Charges for Services	8,705,405	6,920,426	6,941,880	6,179,236	7,867,384
Contributions and Donations	46,500	5,678	9,405	11,160	0
Special Assessments	603,513	592,395	622,840	575,723	604,799
Other	1,469,955	1,082,327	990,695	661,203	318,443
<i>Total Revenues</i>	<u>162,208,216</u>	<u>176,192,479</u>	<u>164,445,823</u>	<u>140,627,007</u>	<u>137,582,862</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	22,133,699	21,889,425	20,654,771	19,597,154	17,206,613
Judicial	11,826,292	11,678,701	11,075,465	10,783,464	10,945,073
Public Safety	19,113,444	18,444,528	16,389,646	15,522,093	17,468,580
Public Works	7,722,191	13,313,494	12,459,391	10,085,707	11,081,999
Health	44,676,971	39,626,926	37,918,128	35,666,672	34,905,129
Human Services	52,724,870	49,949,245	46,737,610	45,185,390	43,238,358
Economic Development and Assistance	116,927	218,579	721,026	76,840	134,641
Other	0	0	0	285,851	37,884
Capital Outlay	9,076,822	12,426,229	5,193,763	3,300,976	6,631,125
Debt Service:					
Principal Retirement	11,393,409	10,095,858	2,657,937	2,537,378	8,288,280
Interest and Fiscal Charges	2,497,882	2,442,847	1,659,941	1,778,292	1,724,116
Issuance Costs	110,448	65,649	64,371	0	167,679
<i>Total Expenditures</i>	<u>181,392,955</u>	<u>180,151,481</u>	<u>155,532,049</u>	<u>144,819,817</u>	<u>151,829,477</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(19,184,739)</u>	<u>(3,959,002)</u>	<u>8,913,774</u>	<u>(4,192,810)</u>	<u>(14,246,615)</u>
personal property were assessed at 6.25 percent. The percentage will be zero for 2009.					
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	0	7,606	4,685	0	0
Inception of Capital Lease	21,299	546,946	601,481	74,290	148,936
OPWC Loans Issued	10,472	100,636	67,641	281,352	0
General Obligation Bonds Issued	5,075,000	2,565,000	1,835,000	0	5,265,000
Special Assessment Bonds Issued	0	0	30,000	0	2,342,997
Revenue Bonds Issued	4,440,000	0	0	0	0
Premium on Bonds	5,448	56,044	29,372	0	64,170
General Obligation Notes Issued	2,155,000	9,820,000	18,235,000	7,260,000	5,573,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	(2,972,418)
Payment on Refunded Notes	(900,000)	(10,707,000)	(7,560,000)	(5,573,000)	0
Transfers In	6,626,264	8,874,649	6,842,940	4,426,924	6,115,979
Transfers Out	(5,401,844)	(8,219,939)	(6,230,439)	(3,276,041)	(5,950,798)
<i>Total Other Financing Sources (Uses)</i>	<u>12,031,639</u>	<u>3,043,942</u>	<u>13,855,680</u>	<u>3,193,525</u>	<u>10,586,866</u>
<i>Net Change in Fund Balances</i>	<u><u>(\$7,153,100)</u></u>	<u><u>(\$915,060)</u></u>	<u><u>\$22,769,454</u></u>	<u><u>(\$999,285)</u></u>	<u><u>(\$3,659,749)</u></u>
Debt Service as a Percentage of Noncapital Expenditures	7.9%	7.4%	2.9%	3.1%	7.1%

2003	2002	2001	2000	1999
\$25,005,153	\$25,505,365	\$25,681,291	\$25,769,346	\$24,917,286
16,207,174	9,641,585	9,108,095	11,332,767	13,737,898
78,776,615	83,906,792	74,806,452	79,246,717	65,533,394
1,567,753	2,421,361	3,284,337	7,810,482	3,044,152
6,157,711	5,292,837	4,804,591	3,718,337	3,919,276
1,637,480	2,253,703	1,753,838	1,813,574	8,774,587
370,491	335,306	250,855	279,051	218,531
6,887,748	7,090,267	7,875,664	7,862,641	8,379,380
2,220	22,742	13,187	2,983	0
829,751	776,450	763,478	826,623	767,972
187,787	164,474	134,211	45,785	661,079
137,629,883	137,410,882	128,475,999	138,708,306	129,953,555
16,292,524	15,762,101	18,507,739	22,047,823	21,754,162
10,531,978	10,241,481	7,990,898	7,002,799	6,787,711
17,392,939	17,027,696	14,041,359	13,649,661	18,804,629
11,536,109	11,654,335	8,458,779	10,156,192	8,029,890
31,983,392	32,499,640	33,024,952	34,276,363	31,614,077
44,681,212	44,447,615	45,239,156	38,908,641	33,432,110
665,353	87,852	166,633	226,008	74,487
76,960	209,635	405,996	86,091	0
4,792,253	6,416,719	5,009,915	8,561,592	8,383,279
7,873,249	9,272,923	10,719,527	10,415,050	3,178,049
2,204,458	2,504,052	2,016,503	1,834,541	1,623,429
0	0	0	0	0
148,030,427	150,124,049	145,581,457	147,164,761	133,681,823
(10,400,544)	(12,713,167)	(17,105,458)	(8,456,455)	(3,728,268)
0	0	69,100	0	185
0	245,201	0	192,711	0
0	400,000	0	0	0
0	0	9,810,000	0	197,500
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5,785,000	8,490,000	5,975,000	7,484,727	7,825,000
0	0	0	0	0
0	0	0	0	0
4,794,324	11,131,033	10,713,150	7,463,098	12,017,461
(4,275,608)	(10,360,972)	(9,906,049)	(6,859,722)	(12,283,498)
6,303,716	9,905,262	16,661,201	8,280,814	7,756,648
(\$4,096,828)	(\$2,807,905)	(\$444,257)	(\$175,641)	\$4,028,380
7.1%	8.3%	9.2%	9.0%	3.9%



**Trumbull 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
2008	\$2,653,989,670	\$635,053,420	\$9,397,265,971	\$105,814,580	\$120,243,841
2007	2,633,015,910	636,374,660	9,341,115,914	135,367,260	153,826,432
2006	2,616,758,420	645,182,510	9,319,831,229	141,281,080	160,546,682
2005	2,329,413,880	563,136,410	8,264,429,400	150,141,120	170,614,909
2004	2,297,812,910	556,688,540	8,155,718,429	154,985,600	176,120,000
2003	2,269,020,700	553,510,950	8,064,376,143	158,265,570	179,847,239
2002	2,070,907,690	552,203,350	7,494,602,971	156,797,620	178,179,114
2001	2,033,404,910	543,686,740	7,363,119,000	206,755,010	234,948,875
2000	1,999,693,690	538,416,430	7,251,743,200	203,405,000	231,142,045
1999	1,680,670,840	482,238,500	6,179,740,971	226,488,060	257,372,795

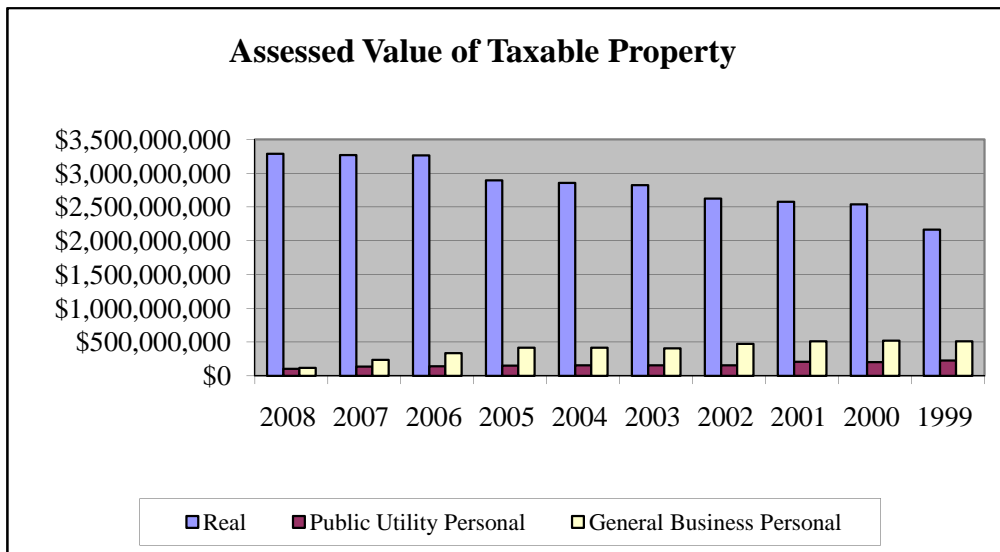
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. 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 is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. For collection year 2008 both types of general business tangible personal property were assessed at 6.25 percent. The percentage will be zero for 2009.

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:** Office of the County Auditor, Trumbull County, Ohio

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$118,901,056	1,902,416,896	\$3,513,758,726	\$11,419,926,708	30.77 %	\$10.73
237,685,895	1,901,487,160	3,642,443,725	11,396,429,506	31.96	9.22
338,332,410	1,805,402,401	3,741,554,420	11,285,780,312	33.15	9.27
417,275,349	1,669,101,396	3,459,966,759	10,104,145,705	34.24	9.30
418,275,349	1,673,101,396	3,427,762,399	10,004,939,825	34.26	7.73
409,019,246	1,636,076,984	3,389,816,466	9,880,300,365	34.31	7.65
472,846,523	1,891,386,092	3,252,755,183	9,564,168,177	34.01	7.50
510,075,043	2,040,300,172	3,293,921,703	9,638,368,047	34.18	7.91
520,982,671	2,083,930,684	3,262,497,791	9,566,815,929	34.10	7.84
513,461,847	2,053,847,388	2,902,859,247	8,490,961,155	34.19	7.06



**Trumbull County, Ohio**  
*Property Tax Rates*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004	2003
<b>Unvoted Millage</b>						
Operating	1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
<b>Voted Millage - by levy</b>						
1976 T.B. Hospital						
Residential/Agricultural Real	0.00000	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	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1983 MRDD Operating - continuing						
Residential/Agricultural Real	0.00000	0.54765	0.54784	0.54522	0.60583	0.60638
Commercial/Industrial and Public Utility Real	0.00000	0.74002	0.73507	0.71715	0.80079	0.79964
General Business and Public Utility Personal	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1986 Children Service Operating - 5 years						
Residential/Agricultural Real	1.09484	1.09530	1.09568	1.09438	1.21167	1.21277
Commercial/Industrial and Public Utility Real	1.50014	1.49097	1.48100	1.44489	1.16340	1.61109
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
1998 MRDD Operating - 10 years						
Residential/Agricultural Real	1.06321	1.06366	1.06402	1.05893	1.17666	1.17731
Commercial/Industrial and Public Utility Real	1.23497	1.22742	1.21922	1.18949	1.32822	1.32632
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
2005 Senior Citizens Operating - 5 years						
Residential/Agricultural Real	0.67769	0.67797	0.67821	0.67496	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.69735	0.69308	0.68845	0.67167	0.00000	0.00000
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000	0.00000	0.00000
2005 MRDD Operating - 10 years						
personal property were assessed at 6.25 percent. The pe	2.03306	2.03392	2.03462	2.02489	1.28129	1.28245
Commercial/Industrial and Public Utility Real	2.07021	2.07925	2.06536	2.01500	1.77665	1.77411
General Business and Public Utility Personal	2.25000	2.25000	2.25000	2.25000	2.25000	2.25000
2005 Children Service Operating - 10 years						
Residential/Agricultural Real	0.72286	0.72317	0.72342	0.71996	0.29761	0.29788
Commercial/Industrial and Public Utility Real	0.74384	0.73929	0.73435	0.71644	0.45442	0.45377
General Business and Public Utility Personal	0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
2005 Mental Health Operating - 10 years						
Residential/Agricultural Real	0.90358	0.90396	0.90427	0.89995	0.60583	0.60638
Commercial/Industrial and Public Utility Real	0.92980	0.92411	0.91794	0.89556	0.80670	0.80555
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2008 MRDD Operating - continuing						
Residential/Agricultural Real	2.19907	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	2.20000	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	2.20000	0.00000	0.00000	0.00000	0.00000	0.00000
<b>Total voted millage by type of property</b>						
Residential/Agricultural Real	8.69430	7.04564	7.04805	7.01829	5.17889	5.18318
Commercial/Industrial and Public Utility Real	9.37629	7.89415	7.84140	7.65019	6.33017	6.77048
General Business and Public Utility Personal	10.50000	9.30000	9.30000	9.30000	8.55000	8.55000
<b>Total millage by type of property</b>						
Residential/Agricultural Real	10.49430	8.84564	8.84805	8.81829	6.97889	6.98318
Commercial/Industrial and Public Utility Real	11.17629	9.69415	9.64140	9.45019	8.13017	8.57048
General Business and Public Utility Personal	12.30000	11.10000	11.10000	11.10000	10.35000	10.35000

2002	2001	2000	1999
1.80000	1.80000	1.80000	1.80000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
0.60617	0.65567	0.65565	0.65537
0.79581	0.79206	0.79025	0.78741
1.00000	1.00000	1.00000	1.00000
1.21233	1.31135	1.31130	1.31075
1.60338	1.59582	1.59217	1.58645
2.00000	2.00000	2.00000	2.00000
1.17731	1.27346	1.27342	1.27288
1.31997	1.31375	1.31074	1.30603
1.50000	1.50000	1.50000	1.50000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
1.28199	1.38670	1.38665	1.38606
1.76561	1.75729	1.75328	1.74697
2.25000	2.25000	2.25000	2.25000
0.29778	0.32210	0.32208	0.32195
0.45160	0.44947	0.44844	0.44683
0.80000	0.80000	0.80000	0.80000
0.60617	0.65567	0.65565	0.65537
0.80169	0.79791	0.79609	0.79323
1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
5.18174	5.60495	5.60476	5.60239
6.73805	6.70630	6.69097	6.66692
8.55000	8.55000	8.55000	8.55000
6.98174	7.40495	7.40476	7.40239
8.53805	8.50630	8.49097	8.46692
10.35000	10.35000	10.35000	10.35000

(continued)

**Trumbull County, Ohio**  
*Property Tax Rates (continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004	2003
<b>Overlapping Rates by Taxing District</b>						
<b>Cities</b>						
<b>Cortland</b>						
Residential/Agricultural Real	14.08045	14.16089	14.16202	12.15769	13.93069	13.93682
Commercial/Industrial and Public Utility Real	14.66289	14.74444	14.74891	12.65699	14.79297	14.82296
General Business and Public Utility Personal	16.66000	16.66000	16.66000	16.66000	17.00000	17.00000
<b>Girard</b>						
Residential/Agricultural Real	6.44746	6.43694	4.63846	4.53807	5.11130	2.10922
Commercial/Industrial and Public Utility Real	7.24616	7.23136	5.39388	5.65176	6.08002	3.08575
General Business and Public Utility Personal	8.90000	8.90000	7.10000	7.10000	7.10000	4.10000
<b>Hubbard</b>						
Residential/Agricultural Real	0.00000	0.57908	0.57908	0.57887	0.63158	0.63218
Commercial/Industrial and Public Utility Real	0.00000	0.73390	0.71346	0.70035	0.76666	0.76703
General Business and Public Utility Personal	0.00000	0.90000	0.90000	0.90000	0.90000	0.90000
<b>Niles</b>						
Residential/Agricultural Real	0.36218	0.36241	0.36218	0.36027	0.40257	0.40252
Commercial/Industrial and Public Utility Real	0.51738	0.51723	0.51654	0.48706	0.54788	0.55001
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Villages</b>						
<b>McDonald</b>						
Residential/Agricultural Real	0.51211	0.51202	0.51252	0.51208	0.55567	0.55556
Commercial/Industrial and Public Utility Real	1.37534	1.37534	1.32824	1.31085	1.41629	1.23083
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
<b>Orangeville</b>						
Residential/Agricultural Real	8.64595	7.68359	8.51527	8.50584	9.24906	8.05254
Commercial/Industrial and Public Utility Real	8.46376	7.46376	8.25136	8.51666	10.47651	9.62729
General Business and Public Utility Personal	12.10000	12.10000	12.10000	12.10000	12.10000	12.10000
<b>Lordstown</b>						
Residential/Agricultural Real	0.00000	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	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<b>West Farmington</b>						
Residential/Agricultural Real	5.69186	5.66792	5.66792	5.66679	6.55190	6.48378
Commercial/Industrial and Public Utility Real	7.20348	7.20396	7.20396	7.20170	7.80718	7.80718
General Business and Public Utility Personal	9.60000	9.60000	9.60000	9.60000	9.60000	9.60000
<b>Yankee Lake</b>						
Residential/Agricultural Real	7.87684	7.87684	7.87684	5.37168	6.01165	3.49226
Commercial/Industrial and Public Utility Real	7.69151	7.69151	8.69151	5.19151	5.78129	3.90000
General Business and Public Utility Personal	8.90000	8.90000	8.90000	6.40000	6.40000	3.90000
<b>Townships</b>						
<b>Bazetta</b>						
Residential/Agricultural Real	10.56552	8.56490	8.59303	8.54459	9.92902	9.95001
Commercial/Industrial and Public Utility Real	12.25327	10.66970	10.66357	10.50155	11.75198	11.77549
General Business and Public Utility Personal	16.70000	14.70000	14.70000	14.70000	14.70000	14.70000
<b>Bloomfield</b>						
Residential/Agricultural Real	4.12257	1.94615	1.97823	1.96268	2.38883	2.38239
Commercial/Industrial and Public Utility Real	4.95840	2.89630	3.10531	3.10111	3.62595	3.62595
General Business and Public Utility Personal	6.00000	4.20000	4.20000	4.20000	4.20000	4.20000
<b>Braceville</b>						
Residential/Agricultural Real	3.25138	3.25489	3.25670	3.23787	3.65307	3.20199
Commercial/Industrial and Public Utility Real	4.50706	4.46801	3.84076	3.60155	4.63711	4.48644
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
<b>Bristol</b>						
Residential/Agricultural Real	3.88923	3.88559	3.88742	3.87090	4.48305	4.49543
Commercial/Industrial and Public Utility Real	4.27052	4.27052	4.26850	4.26850	4.80081	4.99013
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000	7.70000	7.70000

2002	2001	2000	1999
13.92066	13.39363	13.53335	13.52675
14.82296	13.87965	14.01965	14.01965
17.00000	17.12000	17.26000	17.26000
2.10906	2.32895	2.32898	2.66354
3.08562	3.08562	3.08519	3.61262
4.10000	4.10000	4.10000	4.90000
0.63217	0.66140	0.66140	0.66131
0.78463	0.78463	0.78391	0.78296
0.90000	0.90000	0.90000	0.90000
0.40248	0.43480	0.43473	0.43461
0.54966	0.54946	0.54921	0.54772
1.00000	1.00000	1.00000	1.00000
0.55556	0.61505	0.61505	0.61481
1.23093	1.23083	1.23083	1.23083
1.50000	1.50000	1.50000	1.50000
8.05254	7.91476	7.91476	7.89636
9.62729	8.62729	8.62729	8.62729
12.10000	11.10000	11.10000	11.10000
0.00000	0.00000	0.00000	1.30000
0.00000	0.00000	0.00000	0.87251
0.00000	0.00000	0.00000	1.00000
6.48378	7.25887	7.25887	7.24658
7.80718	7.80718	7.80718	7.80718
9.60000	9.60000	9.60000	9.60000
3.49226	0.69994	0.69994	0.69994
3.90000	0.49721	0.49721	0.49721
3.90000	0.90000	0.90000	0.90000
9.94943	10.78682	8.98729	8.98635
11.77549	11.77426	9.97301	9.95142
14.70000	14.70000	12.90000	12.90000
2.38239	2.66114	2.65778	2.65970
3.62595	3.62595	3.62595	3.62595
4.20000	4.20000	4.20000	4.20000
2.75143	3.09609	2.74609	3.09452
4.36636	4.36636	4.36636	4.36636
5.00000	5.00000	5.00000	5.00000
2.49519	2.80510	2.80471	2.80359
2.99013	2.99013	2.99013	2.99013
5.70000	5.70000	5.70000	5.70000

(continued)

**Trumbull County, Ohio**  
*Property Tax Rates (continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004	2003
<b>Brookfield</b>						
Residential/Agricultural Real	9.79211	9.78756	9.12215	9.08093	10.08352	8.11043
Commercial/Industrial and Public Utility Real	11.34288	11.29569	10.57990	10.40119	11.69845	9.70556
General Business and Public Utility Personal	15.70000	15.70000	15.70000	15.70000	15.70000	13.70000
<b>Champion</b>						
Residential/Agricultural Real	5.74669	5.73524	5.73767	5.72453	6.28233	6.28519
Commercial/Industrial and Public Utility Real	9.82128	9.82348	9.65622	8.75899	10.25643	10.26236
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000	10.40000	10.40000
<b>Farmington</b>						
Residential/Agricultural Real	4.88440	4.55054	4.53264	4.69263	5.87484	5.86673
Commercial/Industrial and Public Utility Real	5.85824	5.50846	5.50846	5.85734	6.55250	6.55250
General Business and Public Utility Personal	6.90000	6.90000	7.25000	7.25000	7.40000	7.40000
<b>Fowler</b>						
Residential/Agricultural Real	3.95240	3.98447	3.98368	3.96984	4.33306	4.31949
Commercial/Industrial and Public Utility Real	4.23252	4.13903	4.13039	4.07684	4.92976	4.75979
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
<b>Greene</b>						
Residential/Agricultural Real	4.30553	4.32703	4.32536	4.30509	5.16982	5.22160
Commercial/Industrial and Public Utility Real	5.69760	5.69760	5.69760	5.69760	6.79322	6.79830
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
<b>Gustavus</b>						
Residential/Agricultural Real	6.86769	6.94099	6.93752	6.91285	8.07391	8.06639
Commercial/Industrial and Public Utility Real	8.21107	8.21107	8.21107	8.21107	8.80000	8.80000
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000	8.80000	8.80000
<b>Hartford</b>						
Residential/Agricultural Real	0.76064	0.76654	0.76854	0.76662	0.82630	0.82562
Commercial/Industrial and Public Utility Real	1.02431	1.02608	1.02618	0.99243	1.30304	1.28642
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
<b>Howland</b>						
Residential/Agricultural Real	7.06372	7.06394	7.05555	7.02984	4.27762	4.39056
Commercial/Industrial and Public Utility Real	7.91260	7.77698	7.72620	7.63026	6.33339	6.30459
General Business and Public Utility Personal	10.00000	10.00000	10.00000	10.00000	10.00000	10.00000
<b>Hubbard</b>						
Residential/Agricultural Real	10.15517	8.66811	8.66123	5.79280	6.49361	6.90357
Commercial/Industrial and Public Utility Real	10.08895	8.97566	8.95797	6.41818	8.11650	8.27650
General Business and Public Utility Personal	10.45000	11.50000	11.50000	11.50000	11.50000	11.50000
<b>Johnston</b>						
Residential/Agricultural Real	3.12974	3.15819	3.15656	3.12440	5.94653	3.47874
Commercial/Industrial and Public Utility Real	3.70984	3.70984	3.72327	3.58268	4.73249	4.81485
General Business and Public Utility Personal	6.50000	6.50000	6.50000	6.50000	6.50000	6.50000
<b>Kinsman</b>						
Residential/Agricultural Real	5.49155	5.52357	4.82000	4.77388	5.50931	5.52605
Commercial/Industrial and Public Utility Real	7.19754	7.19286	6.16814	5.96890	6.64771	6.78271
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000	10.80000	10.80000
<b>Liberty</b>						
Residential/Agricultural Real	18.76681	17.46682	15.50251	15.39106	16.55276	12.50568
Commercial/Industrial and Public Utility Real	20.12920	19.11999	17.11395	16.67542	18.08487	15.16162
General Business and Public Utility Personal	24.25000	23.00000	21.00000	21.00000	21.00000	21.10000
<b>Mecca</b>						
Residential/Agricultural Real	1.91461	1.90623	1.90612	1.89933	2.17180	2.17666
Commercial/Industrial and Public Utility Real	2.03365	2.01572	2.01572	2.00105	2.37047	2.39983
General Business and Public Utility Personal	4.65000	4.65000	4.65000	4.65000	4.65000	4.65000
<b>Mesopotamia</b>						
Residential/Agricultural Real	3.97584	3.98549	3.98907	3.99097	4.87115	4.90066
Commercial/Industrial and Public Utility Real	4.50998	4.55831	4.58342	4.59250	5.74182	5.74182
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000	7.00000	7.00000

2002	2001	2000	1999
8.10457	7.03633	6.67382	6.66777
9.69597	7.69180	7.50323	7.46285
13.70000	13.70000	11.70000	11.70000
6.28486	5.85301	5.85301	5.85046
9.73103	7.68221	7.66150	7.66032
10.40000	9.40000	9.40000	9.40000
3.56593	3.94693	2.74588	2.59402
4.25250	4.25250	3.05250	2.95638
5.10000	5.10000	3.90000	3.95000
3.52198	3.91237	3.91166	6.03102
4.27272	4.27272	4.27272	6.88454
7.50000	7.50000	7.50000	10.50000
5.21888	5.03064	5.03064	5.02217
6.79830	6.23735	6.23735	6.23735
7.80000	7.80000	7.80000	7.80000
8.06639	6.71016	6.71016	3.70859
8.80000	8.25614	8.25614	5.25614
8.80000	9.00000	9.00000	6.00000
0.82534	0.91781	0.91578	0.91656
1.28642	1.28642	1.28642	1.28642
2.60000	2.60000	2.60000	2.60000
4.38881	4.69065	4.69060	4.68840
6.28653	6.27919	6.27919	6.27919
10.00000	10.00000	10.00000	10.00000
6.70357	6.99725	5.24725	5.24489
8.02784	8.02784	6.27784	6.25275
11.50000	11.50000	9.75000	9.75000
3.47787	3.89280	3.89055	3.88648
4.81485	4.81485	4.81485	4.81485
6.50000	6.50000	6.50000	6.50000
5.52605	6.17760	6.17760	6.17436
6.64771	6.64771	6.64771	6.64771
10.80000	10.80000	10.80000	10.80000
12.50321	12.68239	12.67790	11.17035
14.95185	14.79856	14.71260	13.07712
21.10000	21.10000	21.10000	19.60000
2.17666	2.40984	2.41326	2.41325
2.39983	2.39983	2.39983	2.39983
4.65000	4.65000	4.65000	4.65000
4.89982	5.53098	2.54329	2.54287
5.74182	5.74182	2.74182	2.74182
7.00000	7.00000	4.00000	4.00000

(continued)



**Trumbull County, Ohio**  
*Property Tax Rates (continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004	2003
<b>Newton</b>						
Residential/Agricultural Real	0.88690	0.88610	0.88836	0.88287	2.07585	2.08021
Commercial/Industrial and Public Utility Real	1.46618	1.59731	1.59731	1.58132	3.17453	3.18346
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000	4.25000	4.25000
<b>Southington</b>						
Residential/Agricultural Real	1.27977	1.28227	1.28151	1.27613	1.46141	1.46257
Commercial/Industrial and Public Utility Real	1.32407	1.32831	1.32831	1.29062	1.56457	1.56271
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
<b>Vernon</b>						
Residential/Agricultural Real	3.18551	1.71334	2.57999	2.56816	2.93351	2.64066
Commercial/Industrial and Public Utility Real	3.60360	2.10360	3.15540	3.15540	3.68692	3.68692
General Business and Public Utility Personal	4.50000	3.00000	4.50000	4.50000	4.50000	4.50000
<b>Vienna</b>						
Residential/Agricultural Real	5.00752	4.00739	4.01112	3.13011	2.74570	2.74419
Commercial/Industrial and Public Utility Real	4.84508	3.90949	3.90790	3.03960	3.07692	3.07632
General Business and Public Utility Personal	5.70000	4.70000	4.70000	4.20000	4.40000	4.40000
<b>Warren</b>						
Residential/Agricultural Real	6.04350	6.03114	5.91542	6.00219	6.93579	5.43811
Commercial/Industrial and Public Utility Real	10.37620	10.16138	10.17490	10.09820	9.42959	7.89816
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000	10.50000	9.00000
<b>Weathersfield</b>						
Residential/Agricultural Real	6.30204	4.81307	4.80821	4.79901	5.39685	5.39610
Commercial/Industrial and Public Utility Real	7.33570	6.41603	6.43780	6.37297	7.11455	7.09320
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>						
<b>Warren Trumbull County Public Library</b>						
Residential/Agricultural Real	0.85973	0.85988	0.86011	0.25880	0.28676	0.28699
Commercial/Industrial and Public Utility Real	0.92945	0.92688	0.92490	0.31595	0.35239	0.35217
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.40000	0.40000	0.40000
<b>Howland Township Park District</b>						
Residential/Agricultural Real	0.24361	0.24362	0.24333	0.24244	0.26434	0.26452
Commercial/Industrial and Public Utility Real	0.26212	0.25763	0.25595	0.25277	0.27997	0.27870
General Business and Public Utility Personal	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
<b>Newton Falls Public Library</b>						
Residential/Agricultural Real	0.83089	0.83089	0.83208	0.82812	0.91760	0.92325
Commercial/Industrial and Public Utility Real	1.19661	1.22103	1.21987	1.20004	1.28451	1.27520
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
<b>Hubbard Township Free Public Park</b>						
Residential/Agricultural Real	0.69585	0.69604	0.69552	0.69460	0.77727	0.77819
Commercial/Industrial and Public Utility Real	0.74338	0.73570	0.72403	0.71241	0.83460	0.83247
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Newton Falls Joint Fire District</b>						
Residential/Agricultural Real	0.80463	0.80472	0.80588	0.80254	0.88954	0.89491
Commercial/Industrial and Public Utility Real	0.93373	0.95299	0.95208	0.93719	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Eagle Joint Fire District</b>						
Residential/Agricultural Real	1.19968	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.20000	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.20000	0.00000	0.00000	0.00000	0.00000	0.00000
<b>Joint Vocational School</b>						
<b>Trumbull County</b>						
Residential/Agricultural Real	2.00806	2.00900	2.01008	2.00000	2.00000	2.00728
Commercial/Industrial and Public Utility Real	2.06241	2.05500	2.03852	2.00000	2.15325	2.14629
General Business and Public Utility Personal	2.40000	2.40000	2.40000	2.40000	2.40000	2.40000

2002	2001	2000	1999
2.08021	2.33142	2.33096	2.33070
3.18346	3.18346	3.18346	3.18346
4.25000	4.25000	4.25000	4.25000
1.76257	1.64654	1.64651	1.64588
1.56271	1.56271	1.56271	1.56271
3.90000	3.90000	3.90000	3.90000
2.93897	3.28709	3.29066	3.28857
3.68692	3.68692	3.68692	3.68692
4.50000	4.50000	4.50000	4.50000
0.73985	0.82674	0.82732	0.82673
1.07632	1.07632	1.05101	1.05101
2.40000	2.40000	2.40000	2.40000
5.43762	5.89327	5.89327	5.89259
7.89816	7.89816	7.89433	7.89433
9.00000	9.00000	9.00000	9.00000
5.39543	5.96740	5.96740	5.96537
7.09320	7.09320	6.93276	6.77968
10.10000	10.10000	10.10000	10.10000
0.28685	0.30957	0.30955	0.30941
0.34989	0.34781	0.34725	0.34633
0.40000	0.40000	0.40000	0.40000
0.26441	0.28259	0.28259	0.28246
0.27790	0.27758	0.27758	0.27758
0.35000	0.35000	0.35000	0.35000
0.92325	1.03173	1.03161	1.03161
1.27520	1.27520	1.27520	1.27520
1.50000	1.50000	1.50000	1.50000
0.77819	0.81333	0.81333	0.81311
0.83996	0.83996	0.83954	0.83747
1.00000	1.00000	1.00000	1.00000
0.89491	1.00000	1.00000	0.00000
1.00000	1.00000	1.00000	0.00000
1.00000	1.00000	1.00000	0.00000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000
2.00000	0.20009	0.20009	0.20000
2.10004	0.21201	2.11544	0.21077
2.40000	2.40000	2.40000	2.40000

(continued)

**Trumbull County, Ohio**  
*Property Tax Rates (continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004	2003
<b>Out-of-County School Districts</b>						
Auburn Joint Vocational						
Residential/Agricultural Real	1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
Mahoning County Joint Vocational						
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000	2.00085	2.00387
Commercial/Industrial and Public Utility Real	2.00431	2.00000	2.00000	2.00000	2.04402	2.03781
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
Cardinal Local School District						
Residential/Agricultural Real	21.70897	21.75485	19.37828	19.47965	22.63750	22.73443
Commercial/Industrial and Public Utility Real	27.49636	27.44988	25.94188	25.98120	30.16933	30.16626
General Business and Public Utility Personal	51.15000	51.15000	51.15000	51.15000	51.75000	51.75000
Jackson Milton Local School District						
Residential/Agricultural Real	27.85729	28.16421	28.16421	25.91509	26.11799	26.11235
Commercial/Industrial and Public Utility Real	27.87077	28.22300	28.22300	25.97492	26.21951	26.19672
General Business and Public Utility Personal	39.95000	40.30000	40.30000	41.90000	41.95000	41.95000
<b>School</b>						
Bloomfield-Mespo Local School District						
Residential/Agricultural Real	21.71644	21.76131	21.85842	18.75002	22.14652	22.37247
Commercial/Industrial and Public Utility Real	26.41054	26.39248	27.07174	24.13120	29.12307	29.27307
General Business and Public Utility Personal	50.30000	50.30000	50.30000	47.35000	48.10000	48.25000
Bristol Local School District						
Residential/Agricultural Real	27.38230	27.40011	27.37532	27.02287	24.01130	24.21901
Commercial/Industrial and Public Utility Real	28.06617	28.06639	28.06077	28.05968	26.57623	27.27578
General Business and Public Utility Personal	46.60000	46.60000	46.60000	46.60000	43.10000	48.50000
Brookfield Local School District						
Residential/Agricultural Real	22.22980	22.22278	15.39027	15.32150	17.01499	17.05838
Commercial/Industrial and Public Utility Real	26.33348	26.24781	19.34507	19.02094	21.39106	21.42092
General Business and Public Utility Personal	45.50000	45.50000	39.10000	39.10000	39.10000	39.10000
Champion Local School District						
Residential/Agricultural Real	25.67997	25.60054	26.15677	26.06874	27.41469	27.61565
Commercial/Industrial and Public Utility Real	31.12750	31.08204	31.28673	29.38426	33.77592	33.98816
General Business and Public Utility Personal	36.20000	36.20000	36.75000	36.70000	38.00000	38.20000
Girard City School District						
Residential/Agricultural Real	31.58507	31.34445	26.99907	26.75324	29.71503	23.40109
Commercial/Industrial and Public Utility Real	33.89137	33.64005	29.22826	28.93133	32.96821	26.75247
General Business and Public Utility Personal	49.10000	48.90000	44.55000	44.40000	45.20000	38.90000
Howland Local School District						
Residential/Agricultural Real	28.23060	28.08205	28.26603	27.86107	29.08859	29.39514
Commercial/Industrial and Public Utility Real	29.12772	28.75667	28.90701	27.89185	29.14635	29.49392
General Business and Public Utility Personal	38.20000	38.05000	38.25000	37.90000	39.05000	39.35000
Hubbard Exempted Village School District						
Residential/Agricultural Real	31.97610	31.58064	31.96969	26.15001	29.08680	29.10648
Commercial/Industrial and Public Utility Real	36.83289	36.22861	36.31796	30.20882	34.61054	34.55391
General Business and Public Utility Personal	53.75000	53.35000	53.75000	47.65000	49.10000	49.10000
Joseph Badge Local School District						
Residential/Agricultural Real	29.74153	29.76023	30.39720	30.46831	32.17580	31.98042
Commercial/Industrial and Public Utility Real	30.94937	30.94687	30.86598	30.56603	32.35089	32.11512
General Business and Public Utility Personal	35.80000	35.80000	40.45000	37.60000	39.20000	39.00000
Labrae Local School District						
Residential/Agricultural Real	23.36705	23.20168	23.44315	23.36183	27.19170	26.59640
Commercial/Industrial and Public Utility Real	38.20867	36.71157	35.82902	34.93123	36.54908	36.52357
General Business and Public Utility Personal	51.50000	51.35000	52.20000	52.20000	53.00000	53.00000

2002	2001	2000	1999
1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000
2.00324	2.00000	2.00050	2.00000
2.03770	2.02014	2.00000	2.00000
2.10000	2.10000	2.10000	2.10000
22.80702	23.44872	22.53328	22.70232
30.03620	29.61556	28.65171	28.75240
51.75000	52.10000	51.10000	51.10000
26.09096	26.44457	26.64460	26.93899
26.19672	26.49398	26.59570	26.89569
41.95000	42.30000	42.50000	42.80000
22.32027	25.25000	25.27941	20.28234
29.22307	29.92307	29.92307	24.92307
48.20000	48.90000	48.90000	43.90000
24.11622	25.30916	25.15366	25.53007
27.17578	28.12578	27.97577	28.36578
43.20000	44.15000	44.00000	44.39000
17.04625	19.00641	19.00601	18.98902
21.38806	21.37379	21.36440	21.25031
39.10000	39.10000	39.10000	39.10000
27.41489	28.51773	27.76773	28.16126
31.64577	30.40788	29.61270	30.01013
38.00000	39.05000	38.90000	38.70000
23.40000	25.00237	25.09256	24.57002
26.75175	28.35175	28.43939	27.91939
38.90000	40.50000	40.59000	40.07000
23.68967	24.15874	23.20636	23.24002
23.78044	24.16838	23.21441	23.24615
33.65000	34.05000	33.10000	33.14000
29.15636	30.00707	23.87636	23.91298
34.80317	34.60317	28.76201	28.38699
49.15000	49.25000	43.12000	43.16000
25.07656	26.33966	26.44186	26.43953
25.21512	26.41512	26.51512	26.52512
32.10000	33.30000	33.40000	33.41000
26.04198	28.07381	22.17381	22.16751
35.77575	35.62575	29.71208	29.70209
52.45000	52.30000	46.40000	46.40000

(continued)

**Trumbull County, Ohio**  
*Property Tax Rates (continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004	2003
<b>Lakeview Local School District</b>						
Residential/Agricultural Real	22.71571	22.67884	22.50608	22.13606	23.21144	23.26586
Commercial/Industrial and Public Utility Real	22.84686	23.15811	22.95566	22.27567	23.36357	23.41727
General Business and Public Utility Personal	37.65000	37.60000	37.10000	36.80000	37.80000	37.85000
<b>Liberty Local School District</b>						
Residential/Agricultural Real	35.26147	35.21157	32.29665	35.02261	29.82570	29.92832
Commercial/Industrial and Public Utility Real	35.51645	35.71981	35.73891	35.14888	30.29286	30.48662
General Business and Public Utility Personal	45.20000	45.20000	45.25000	45.10000	38.60000	38.70000
<b>Lordstown Local School District</b>						
Residential/Agricultural Real	24.11612	22.92929	24.45206	23.60001	25.05001	25.65001
Commercial/Industrial and Public Utility Real	29.37155	27.74922	28.72852	27.89557	33.59685	34.15914
General Business and Public Utility Personal	35.30000	34.10000	35.60000	34.80000	36.25000	36.85000
<b>Maplewood Local School District</b>						
Residential/Agricultural Real	27.71338	27.73279	27.72836	22.12321	23.22135	23.43177
Commercial/Industrial and Public Utility Real	28.22556	27.68845	27.71027	21.89945	23.11973	23.37095
General Business and Public Utility Personal	43.25000	43.20000	43.20000	37.70000	38.50000	38.70000
<b>Mathews Local School District</b>						
Residential/Agricultural Real	25.24425	25.37789	25.40315	25.27433	27.40471	26.78467
Commercial/Industrial and Public Utility Real	26.88569	27.10251	27.08297	26.48943	31.86334	33.60883
General Business and Public Utility Personal	46.16000	46.16000	46.16000	46.16000	46.96000	49.88000
<b>McDonald Local School District</b>						
Residential/Agricultural Real	23.35981	23.11015	22.92160	23.15193	23.86960	23.70600
Commercial/Industrial and Public Utility Real	42.00743	41.75743	40.67744	40.54586	44.44708	40.07358
General Business and Public Utility Personal	46.35000	46.10000	45.90000	46.15000	46.70000	46.55000
<b>Newton Falls Exempted Village School District</b>						
Residential/Agricultural Real	24.65512	28.10512	28.32773	28.30267	28.98940	28.59486
Commercial/Industrial and Public Utility Real	24.73159	28.46125	28.64598	28.43424	30.06420	29.54919
General Business and Public Utility Personal	34.90000	38.35000	38.55000	38.60000	39.20000	38.80000
<b>Niles City School District</b>						
Residential/Agricultural Real	31.03984	25.60408	25.60049	25.31320	21.46605	21.36373
Commercial/Industrial and Public Utility Real	35.17307	29.75411	29.65642	29.24804	27.11396	26.82268
General Business and Public Utility Personal	47.80000	42.35000	42.35000	42.15000	38.25000	38.15000
<b>Southington Local School District</b>						
Residential/Agricultural Real	27.78820	31.81601	19.35689	22.44191	23.78593	24.08681
Commercial/Industrial and Public Utility Real	28.11834	32.35192	23.10192	22.59783	24.75021	25.03061
General Business and Public Utility Personal	45.05000	50.05000	40.80000	40.75000	41.95000	42.25000
<b>Warren City School District</b>						
Residential/Agricultural Real	37.47122	36.23493	36.96924	36.83852	39.59207	39.57018
Commercial/Industrial and Public Utility Real	44.45463	42.72661	43.48592	43.04222	45.57768	45.36751
General Business and Public Utility Personal	54.25000	53.05000	53.80000	53.75000	54.90000	54.95000
<b>Weathersfield Local School District</b>						
Residential/Agricultural Real	24.65144	23.72748	25.00430	25.40001	26.85996	21.96598
Commercial/Industrial and Public Utility Real	30.41787	29.44272	30.86436	31.15221	33.31373	28.50037
General Business and Public Utility Personal	49.15000	48.20000	49.50000	49.90000	49.90000	45.00000

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.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

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

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

**Source:** Ohio Department of Taxation

2002	2001	2000	1999
23.02206	23.60678	23.30679	22.98669
23.17727	23.42606	23.42482	23.10377
37.61000	37.86000	37.86000	37.94000
29.37468	29.75547	29.84800	30.03399
29.65145	29.54301	29.52617	29.54198
38.15000	38.25000	38.35000	38.55000
25.75001	27.48045	21.08045	21.20045
34.25914	34.70914	28.30914	28.42914
36.95000	37.40000	31.00000	31.12000
23.42880	24.05077	24.09883	24.12792
23.37095	23.72095	23.76095	23.80095
38.70000	39.05000	39.09000	39.13000
26.67562	29.57432	29.58451	28.68573
33.60883	33.60883	33.13743	35.20339
49.88000	49.88000	49.88000	54.48000
23.85600	24.83128	27.44128	26.75547
40.22358	41.02358	43.63358	42.95358
46.70000	47.50000	50.11000	49.43000
28.14486	29.50179	26.90002	26.93002
29.09919	30.34919	27.74919	27.77919
38.35000	39.60000	37.00000	37.03000
21.46235	21.77561	21.50411	21.50001
26.90098	27.17098	26.67074	26.34096
38.25000	38.50000	38.25000	38.25000
24.08681	26.16861	26.16829	26.31202
25.03061	26.28061	26.28061	26.43061
42.25000	43.50000	43.50000	43.65000
32.46789	33.93459	33.76249	33.31469
38.18991	38.17016	37.97726	37.40679
47.85000	47.85000	47.68000	47.24000
21.86303	23.04062	22.71062	21.13295
28.40037	28.10045	27.77045	26.20045
44.90000	44.60000	44.27000	42.70000

**Trumbull County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2008	\$32,126,891	\$30,540,053	95.06%	\$1,393,065	\$31,933,118	99.40%
2007	33,573,509	31,798,809	94.71	2,274,409	34,073,218	101.49
2006	30,730,335	29,066,063	94.58	1,039,627	30,105,690	97.97
2005	26,964,101	26,023,748	96.51	1,107,222	27,130,970	100.62
2004	26,751,354	25,757,646	96.29	1,173,964	26,931,610	100.67
2003	26,439,015	24,977,847	94.47	979,170	25,957,017	98.18
2002	26,549,000	25,395,720	95.66	1,025,383	26,421,103	99.52
2001	27,093,205	25,961,258	95.82	863,282	26,824,540	99.01
2000	26,858,646	25,762,576	95.92	949,110	26,711,686	99.45
1999	26,154,407	25,292,503	96.70	783,903	26,076,406	99.70

**Source:** Office of the Auditor, Trumbull County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

**Trumbull County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$24,273,750	0.74 %
Marion Plaza	16,864,780	0.51
Delphi Automotive Systems	14,292,750	0.43
Cafaro Ross	8,203,360	0.25
WCI Steel Acquisition	6,545,580	0.20
Lexington Warren LLC	6,521,210	0.20
Ohio Presbyterian	4,331,540	0.13
Great East Mall	3,725,950	0.11
Seven Seventeen Credit Union	3,318,320	0.10
Boulevard Centre	3,261,210	0.10
Totals	<u>\$91,338,450</u>	<u>2.77 %</u>
Total Assessed Valuation	<u>\$3,289,043,090</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$38,841,520	1.80 %
K Mart Corporation	8,575,010	0.40
WCI Steel, Inc.	5,913,130	0.27
CSC Limited	3,484,520	0.16
RMI Titanium	2,280,830	0.11
Thomas Steel	1,760,170	0.08
General Electric Corporation	1,460,250	0.07
Alcan Aluminum Corporation	942,590	0.04
Armco Incorporated	767,520	0.04
EASCO Corporation	345,660	0.02
personal property were assessed at 6.25 percent.	<u>\$64,371,200</u>	<u>2.99 %</u>
Total Assessed Valuation	<u>\$2,162,909,340</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

**Source:** Office of the Auditor, Trumbull County, Ohio



**Trumbull County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
WCI Steel, Inc.	\$10,456,710	8.79 %
RMI Titanium Corporation	9,230,010	7.76
United Telephone Company of Ohio	6,475,750	5.45
General Motors Corporation	5,870,430	4.94
Thomas Steel Strip Corporation	4,194,030	3.53
Mittal Steel USA Warren, Inc.	3,403,950	2.86
Delphi Automotive Systems LLC	3,311,320	2.78
Ohio Bell Telephone Company	3,206,950	2.70
Deitrich Industries	2,283,050	1.92
K-Mart Corporation	2,148,420	1.81
Totals	<u>\$50,580,620</u>	<u>42.54 %</u>
Total Assessed Valuation	<u>\$118,901,056</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
General Motors Corporation	\$99,268,890	19.33 %
WCI Steel, Inc.	41,635,720	8.11
RMI Company	32,342,950	6.30
K-Mart Corp.	17,058,320	3.32
Thomas Steel Strip	15,629,130	3.04
CSC Limited	14,597,750	2.84
General Electric Corporation	8,200,940	1.60
Armco Incorporated	6,379,250	1.24
Alcan Aluminum Corporation	6,296,970	1.23
personal property were assessed at 6.25 percent. The per	4,763,750	0.93
Totals	<u>\$246,173,670</u>	<u>47.94 %</u>
Total Assessed Valuation	<u>\$513,461,847</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$59,467,380	56.20 %
American Transmission Systems	19,476,350	18.41
Orion Power Midwest	10,453,240	9.88
East Ohio Gas	7,391,740	6.99
Norfolk Southern Combined	3,824,630	3.61
CSX Transportation	1,397,300	1.32
Aqua Ohio	1,731,090	1.64
Columbia Gas Transmission	640,910	0.61
Eastern Natural Gas	424,900	0.40
Orwell Natural Gas	287,840	0.27
Totals	<u>\$105,095,380</u>	<u>99.33 %</u>
Total Assessed Valuation	<u>\$105,814,580</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$124,670,370	55.05 %
United Telephone	37,393,910	16.51
East Ohio Gas	18,182,630	8.03
Ohio Bell Telephone	21,356,210	9.43
Consolidated Rail Corporation	6,543,800	2.89
MCI Telecommunications	5,536,920	2.44
CSX Transportation	2,929,930	1.29
Ohio Telephone	1,720,160	0.76
Youngstown-Warren MSA	1,618,120	0.71
Eastern Natural Gas	1,613,100	0.71
personal property were assessed at 6.25 percent. The pe	<u>\$221,565,150</u>	<u>97.83 %</u>
Total Assessed Valuation	<u>\$226,488,060</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
*Ratios of Outstanding Debt by Type*  
*Last Ten Years*

Governmental Activities							
Year	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	OPWC Loans	OWDA Loans	Capital Leases
2008	\$19,871,460	\$2,323,682	\$4,440,000	\$9,840,000	\$2,014,861	\$709,478	\$613,137
2007	16,419,076	2,579,227	0	18,100,000	2,123,075	905,294	993,824
2006	15,963,395	2,824,305	0	17,935,000	1,529,363	1,083,915	759,055
2005	16,017,065	3,041,201	0	7,260,000	1,276,771	1,246,951	532,104
2004	17,984,184	3,274,514	0	5,573,000	605,145	1,395,495	695,825
2003	15,260,499	3,472,164	0	5,785,000	639,320	1,531,596	210,596
2002	18,174,159	3,755,184	0	4,415,000	673,495	1,656,083	313,503
2001	20,952,128	4,032,630	0	5,975,000	283,495	1,815,969	140,924
2000	14,173,619	4,079,609	0	7,450,000	0	1,962,430	185,520
1999	16,339,472	4,362,317	0	7,825,000	0	2,096,728	0

(1) Personal income and population are located on S36.

**Source:** Office of the Auditor, Trumbull County, Ohio

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Business-Type Activities

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General Obligation Bonds	Revenue Bonds	OPWC Loans	OWDA Loans	Notes Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$722,472	\$3,308,800	\$984,368	\$2,714,599	\$0	\$47,542,857	0.79 %	\$223
811,751	2,665,800	1,061,147	2,548,708	0	48,207,902	0.80	223
895,498	2,698,400	1,137,926	3,584,704	0	48,411,561	0.80	221
979,573	1,818,400	1,214,705	4,596,433	1,075,000	39,058,203	0.65	178
1,062,787	1,837,600	727,560	5,524,615	1,075,000	39,755,725	0.08	180
901,836	1,856,000	492,953	6,377,775	4,075,000	40,602,739	0.70	182
1,027,816	0	526,373	7,161,220	4,075,000	41,777,833	0.74	187
1,143,370	0	491,579	7,835,254	0	42,670,349	0.78	191
1,258,391	0	192,645	8,458,036	0	37,760,250	0.67	168
1,377,551	0	206,406	9,022,140	0	41,229,614	0.75	182

**Trumbull County, Ohio**  
*Ratio of General Obligation Bonded Debt  
to Estimated Actual Value and Debt per Capita  
Last Ten Years*

Year	Population (1)		Estimated Actual Value of Taxable Property(2)	General Bonded Debt		
				General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
2008	211,317	a	\$11,419,926,708	\$19,871,460	0.17 %	94.04
2007	213,475	a	11,396,429,506	16,419,076	0.14	76.91
2006	219,296	a	11,285,780,312	15,963,395	0.14	72.79
2005	219,296	a	10,104,145,705	16,017,065	0.16	73.04
2004	220,486	a	10,004,939,825	17,984,184	0.18	81.57
2003	223,518	a	9,880,300,365	15,260,499	0.15	68.27
2002	223,518	a	9,564,168,177	18,174,159	0.19	81.31
2001	223,982	b	9,638,368,047	20,952,128	0.22	93.54
2000	225,116	b	9,566,815,929	14,173,619	0.15	62.96
1999	226,084	b	8,490,961,155	16,339,472	0.19	72.27

**Sources:** (1) U.S. Bureau of Census, Census of Population  
(a) 1990 Federal Census  
(b) 2000 Federal Census

(2) Office of the County Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Water Fund*  
*Last Five Years (1)*

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
2008	\$4,930,278	\$3,324,085	\$1,606,193	\$43,140	\$0	37.23
2007	4,516,164	4,035,846	480,318	43,140	0	11.13
2006	4,149,389	1,319,479	2,829,910	43,140	0	65.60
2005	3,963,714	3,701,904	261,810	43,140	0	6.07
2004	3,647,319	3,446,171	201,148	36,267	0	5.55

(1) Information prior to 2004 is not available.  
5 percent. The percentage will be zero for 2009.

(2) Includes other non-operating revenues.

(3) Direct operating expenses do not include depreciation expense.

(4) Revenue debt includes OPWC loans payable solely from net revenues in the water enterprise fund.

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Sewer Fund*  
*Last Five Years (1)*

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
2008	\$9,966,997	\$9,383,787	\$583,210	\$615,929	\$280,447	0.65
2007	10,077,868	9,293,689	784,179	1,102,235	428,119	0.51
2006	9,363,025	8,868,726	494,299	644,759	122,491	0.64
2005	8,075,027	6,269,186	1,805,841	967,413	90,942	1.71
2004	7,617,629	5,512,466	2,105,163	875,286	503,586	1.53

(1) Information prior to 2004 is not available.

(2) Includes other non-operating revenues.

(3) Direct operating expenses do not include depreciation expense.

(4) Revenue debt includes revenue bonds, OPWC and OWDA loans payable solely from net revenues in the sewer enterprise fund.

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Bonds*  
*Current Year (1)*

Year	Sales Tax Revenues (2)	<u>Debt Service Requirements (3)</u>		Coverage
		<u>Principal</u>	<u>Interest</u>	
2008	\$21,597,332	\$0	\$0	0.00

(1) This is the first year the County has had sales tax revenue bonds.

(2) Sales Tax Revenues consist of the total sales tax revenues on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.

(3) Includes principal and interest of revenue bonds only.



**Trumbull County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2008	2007	2006	2005
Tax Valuation	<u>\$3,513,758,726</u>	<u>\$3,642,443,725</u>	<u>\$3,741,554,420</u>	<u>\$3,459,966,759</u>
Debt Limit (1)	<u>\$86,343,968</u>	<u>\$89,561,093</u>	<u>\$92,038,861</u>	<u>\$84,999,169</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	20,525,473	17,164,373	16,845,223	17,012,400
Revenue Bonds	7,748,800	2,665,800	2,698,400	1,818,400
Special Assessment Bonds	2,412,914	2,681,532	2,939,683	3,170,506
OWDA Loans	3,424,077	3,454,002	4,668,619	5,842,753
OPWC Loans	2,999,229	2,606,460	2,420,914	1,811,989
Notes	<u>9,840,000</u>	<u>18,100,000</u>	<u>17,935,000</u>	<u>9,700,000</u>
Total Gross Indebtedness	46,950,493	46,672,167	47,507,839	39,356,048
Less:				
General Obligation Bonds - Enterprise	(741,085)	(833,467)	(920,317)	(1,007,494)
General Obligation Bonds - Jail Construction (2)	(1,122,388)	(1,739,906)	(3,009,906)	(4,214,906)
Revenue Bonds	(7,748,800)	(2,665,800)	(2,698,400)	(1,818,400)
Special Assessment Bonds	(2,412,914)	(2,681,532)	(2,939,683)	(3,170,506)
OWDA Loans	(3,424,077)	(3,454,002)	(4,668,619)	(5,842,753)
OPWC Loans	(2,999,229)	(2,606,460)	(2,420,914)	(1,811,989)
Notes - Enterprise Portion	0	0	0	(1,075,000)
Amount Available in Debt Service Fund	<u>(71,422)</u>	<u>(126,491)</u>	<u>(74,368)</u>	<u>(148,658)</u>
Total Net Debt Applicable to Debt Limit	<u>28,430,578</u>	<u>32,564,509</u>	<u>30,775,632</u>	<u>20,266,342</u>
Legal Debt Margin	<u>\$57,913,390</u>	<u>\$56,996,584</u>	<u>\$61,263,229</u>	<u>\$64,732,827</u>
Legal Debt Margin as a Percentage of the Debt Limit	67.07%	63.64%	66.56%	76.16%
Unvoted Debt Limit (3)	\$35,137,587	\$36,424,437	\$37,415,544	\$34,599,668
Amount of Debt Subject to Limit	<u>(28,430,578)</u>	<u>(32,564,509)</u>	<u>(30,775,632)</u>	<u>(20,266,342)</u>
Unvoted Legal Debt Margin	<u>\$6,707,009</u>	<u>\$3,859,928</u>	<u>\$6,639,912</u>	<u>\$14,333,326</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	19.09%	10.60%	17.75%	41.43%

(1) Ohio Bond Law sets a limit calculated as follows:  
Three percent of the first \$100,000,000 of the tax valuation  
One and one-half percent of the next \$200,000,000 of the tax valuation  
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Jail Construction debt is exempt from total debt limitation per the Ohio Revised Code, Section 133.07.

(3) Ohio Bond Law sets a limit of one percent of the tax valuation

**Source:** Office of the Auditor, Trumbull County, Ohio

2004	2003	2002	2001	2000	1999
<u>\$3,427,762,399</u>	<u>\$3,389,816,466</u>	<u>\$3,252,755,183</u>	<u>\$3,293,921,703</u>	<u>\$3,262,497,791</u>	<u>\$2,902,859,247</u>
<u>\$84,194,060</u>	<u>\$83,245,412</u>	<u>\$79,818,880</u>	<u>\$80,848,043</u>	<u>\$80,062,445</u>	<u>\$71,071,481</u>
19,063,716	16,162,335	19,201,975	22,095,498	15,432,010	17,717,023
1,837,600	1,856,000	0	0	0	0
3,417,190	3,472,164	3,755,184	4,032,630	4,079,609	4,362,312
6,920,410	7,909,371	8,817,303	9,651,223	10,420,466	11,118,868
1,332,705	1,132,273	1,199,868	178,886	192,645	206,406
6,648,000	9,860,000	8,490,000	5,975,000	12,950,000	12,925,000
<u>39,219,621</u>	<u>40,392,143</u>	<u>41,464,330</u>	<u>41,933,237</u>	<u>43,074,730</u>	<u>46,329,609</u>
(1,093,810)	(901,836)	(1,027,816)	(1,143,370)	(1,258,391)	(1,377,551)
(5,359,906)	(6,429,906)	(7,449,906)	(8,409,906)	(9,334,906)	(10,214,906)
(1,837,600)	(1,856,000)	0	0	0	0
(3,417,190)	(3,472,164)	(3,755,184)	(4,032,630)	(4,079,609)	(4,362,312)
(6,920,410)	(7,909,371)	(8,817,303)	(9,651,223)	(10,420,466)	(11,118,868)
(1,332,705)	(1,132,273)	(1,199,868)	(178,886)	(192,645)	(206,406)
(1,075,000)	(4,075,000)	0	0	0	0
(90,074)	(26,069)	(245,828)	(261,807)	(462,848)	(322,520)
<u>18,092,926</u>	<u>14,589,524</u>	<u>18,968,425</u>	<u>18,255,415</u>	<u>17,325,865</u>	<u>18,727,046</u>
<u>\$66,101,134</u>	<u>\$68,655,888</u>	<u>\$60,850,455</u>	<u>\$62,592,628</u>	<u>\$62,736,580</u>	<u>\$52,344,435</u>
78.51%	82.47%	76.24%	77.42%	78.36%	73.65%
\$34,277,624	\$33,898,165	\$32,527,552	\$32,939,217	\$32,624,978	\$29,028,592
<u>(18,092,926)</u>	<u>(14,589,524)</u>	<u>(18,968,425)</u>	<u>(18,255,415)</u>	<u>(17,325,865)</u>	<u>(18,727,046)</u>
<u>\$16,184,698</u>	<u>\$19,308,641</u>	<u>\$13,559,127</u>	<u>\$14,683,802</u>	<u>\$15,299,113</u>	<u>\$10,301,546</u>
47.22%	56.96%	41.69%	44.58%	46.89%	35.49%

**Trumbull County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2008	211,317	\$6,033,253	\$28,551	7.5 %
2007	213,475	6,033,253	28,262	6.3
2006	219,296	6,033,253	27,590	5.5
2005	219,296	6,033,253	27,590	5.5
2004	220,486	5,883,836	26,722	5.2
2003	223,518	5,810,536	26,248	5.1
2002	223,518	5,609,741	25,163	5.3
2001	223,982	5,495,146	24,501	6.4
2000	225,116	5,619,121	24,975	7.6
1999	226,084	5,515,848	24,397	7.6

**Sources:** (1) United States Census Bureau Population Estimates ([www.census.gov](http://www.census.gov))  
(2) Commerce Department, Bureau of Economic Analysis, Regional Economic Accounts. [www.bea.gov](http://www.bea.gov) Table CA1-3 Personal Income and per capita Personal Income.  
(3) [www.LMI.State.oh.us](http://www.LMI.State.oh.us) Ohio Labor Market Information

**Trumbull County, Ohio**  
*Principal Employers*  
*Current Year and Nine Years Ago*

		2008	
Name of Employer	Nature of Business	Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	2,300	2.34 %
Youngstown Air Reserve Base	Government	2,031	2.07
Trumbull County	Government	1,724	1.76
Trumbull Memorial/Forum Health	Health Care	1,472	1.50
WCI Steel	Manufacturing	1,296	1.32
West Telemarketing	Sales	1,100	1.12
Humility of Mary- St. Joseph	Health Care	1,085	1.11
Warren City School District	Education	868	0.88
Delphi Packard	Vehicle Wiring Systems	590	0.60
AVI Food System	Food Service	500	0.51
Total		<u>12,966</u>	
Total Employment within the County		<u>98,100</u>	
		1999	
Name of Employer	Nature of Business	Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	10,800	9.87 %
Delphi Packard	Vehicle Wiring Systems	9,685	8.85
WCI Steel	Manufacturing	2,300	2.10
CSC Limited	Hot and Cold Steel Bar Production	1,212	1.11
General Electric, Inc.	Light Bulbs	875	0.80
RMI Titanium	Titanium products	600	0.55
Thomas Steel Strip	Steel Bar Production	600	0.55
Denman Tire Corporation	Tires	420	0.38
ATD Corporation	Automotive racks	400	0.37
EASCO Corporation	Aluminum products	391	0.36
Total		<u>27,283</u>	
personal property were assessed at 6.25 percent. The percentage will be zero for 2009.			
Total Employment within the County		<u>109,400</u>	

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
County Government Employees by Function/Activity  
Last Five Years (1)

	2008	2007	2006	2005	2004
<b>General Government</b>					
<b>Legislative and Executive</b>					
Commissioners	143.00	141.00	140.00	136.00	147.00
Auditor	42.00	44.00	45.00	39.00	36.00
Treasurer	17.00	18.00	18.00	19.00	20.00
Prosecuting Attorney	37.00	36.00	35.00	35.00	36.00
Board of Elections	36.00	12.00	19.00	20.00	26.00
Recorder	13.00	13.00	13.00	12.00	18.00
Planning Commission	10.00	9.00	9.00	7.00	9.00
Risk Management	2.00	3.00	4.00	0.00	0.00
<b>Judicial</b>					
Common Pleas Court	96.00	101.00	98.00	103.00	103.00
Probate Court	27.00	29.00	27.00	27.00	34.00
Municipal Court	37.00	37.00	39.00	40.00	39.00
Clerk of Courts	34.00	33.00	33.00	35.00	37.00
Court of Appeals	4.00	3.00	3.00	2.00	3.00
Domestic Relations	69.00	70.00	69.00	67.00	68.00
County Court	30.00	29.00	29.00	29.00	29.00
<b>Public Safety</b>					
Sheriff	132.00	117.00	120.00	112.00	127.00
Coroner	7.00	7.00	7.00	7.00	7.00
<b>Public Works</b>					
Engineer	71.00	107.00	76.00	75.00	77.00
<b>Health</b>					
MRDD	361.00	358.00	371.00	358.00	366.00
Alcohol, Drug Abuse and Mental Health	47.00	46.00	43.00	40.00	40.00
<b>Human Services</b>					
Jobs and Family Services	205.00	221.00	198.00	182.00	196.00
Children's Services	166.00	177.00	181.00	182.00	200.00
Elderly Affairs	63.00	63.00	47.00	54.00	62.00
Veteran Services	7.00	8.00	7.00	6.00	6.00
Conservation and Recreation	7.00	7.00	6.00	9.00	11.00
<b>Total General Government</b>	<u>1,663.00</u>	<u>1,689.00</u>	<u>1,637.00</u>	<u>1,596.00</u>	<u>1,697.00</u>
<b>Business-Type</b>					
Sewer District	61.00	66.00	66.00	62.00	60.00
<b>Total</b>	<u>1,724.00</u>	<u>1,755.00</u>	<u>1,703.00</u>	<u>1,658.00</u>	<u>1,757.00</u>

(1) Information prior to 2004 is not available.

**Method:** The count is performed on December 31 each year.

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
 Operating Indicators by Function/Activity  
 Last Seven Years (1)

	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>							
<b>Legislative and Executive</b>							
<b>Commissioners</b>							
Number of resolutions	1,281	1,293	1,338	1,325	1,207	1,133	1,177
Number of meetings	52	51	57	52	52	54	51
<b>Auditor</b>							
Number of non-exempt conveyances	3,199	3,951	4,329	4,627	4,449	4,388	4,450
Number of exempt conveyances	4,778	4,850	5,026	5,352	5,447	5,699	5,742
Number of real estate transfers	7,977	8,801	9,355	9,979	9,896	10,087	10,192
Number of personal property returns	4,321	2,126	4,527	4,879	4,899	9,914	9,777
<b>Board of Elections</b>							
Number of registered voters	149,261	138,010	142,516	140,675	142,436	127,031	132,957
Number of voters last general election	108,441	43,497	83,906	66,031	110,747	58,210	74,757
Percentage of register voters that voted	72.65%	31.52%	58.87%	58.87%	77.75%	45.82%	56.23%
<b>Recorder</b>							
Number of deeds recorded	7,840	8,544	9,200	9,919	9,717	9,767	10,190
Number of mortgages recorded	12,982	16,782	20,404	23,076	25,080	36,662	31,470
Number of military discharges recorded	49	35	38	54	44	57	110
<b>Building Department</b>							
Number of permits issued	732	757	964	1,056	1,408	1,397	1,410
<b>Judicial</b>							
<b>Common Pleas Court</b>							
Number of civil cases filed	3,482	3,499	3,169	3,169	3,236	3,080	3,104
Number of criminal cases filed	798	607	937	693	578	688	797
Number of domestic cases filed	2,177	2,318	1,378	1,378	1,252	1,393	1,512

(1) Information prior to 2002 not available

**Source:** Office of the Auditor, Trumbull County, Ohio

**Trumbull County, Ohio**  
 Capital Asset Statistics by Function/Activity  
 Last Eight Years (1)

	2008	2007	2006	2005	2004	2003	2002	2001
General Government								
Legislative and Executive								
Commissioners								
Vehicles	39.00	47.00	37.00	30.00	44.00	44.00	45.00	48.00
Auditor								
Vehicles	5.00	5.00	4.00	8.00	4.00	4.00	4.00	4.00
Treasurer								
Vehicles	0.00	0.00	2.00	2.00	2.00	2.00	2.00	4.00
Prosecuting Attorney								
Vehicles	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Board of Elections								
Vehicles	0.00	0.00	4.00	4.00	4.00	4.00	4.00	4.00
Judicial								
Court of Appeals								
Vehicles	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00
Common Pleas Court								
Vehicles	11.00	14.00	25.00	27.00	23.00	23.00	21.00	22.00
Juvenile Court								
Vehicles	7.00	7.00	7.00	6.00	7.00	7.00	9.00	9.00
Probate Court								
Vehicles	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00
Public Safety								
Sheriff								
Vehicles	62.00	36.00	29.00	30.00	31.00	31.00	48.00	50.00

**Source:** Office of the Auditor, Trumbull County, Ohio

(1) Information prior to 2001 is not available.