



TRUMBULL COUNTY OHIO CAFR



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010

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

Trumbull County OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010



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, 2010
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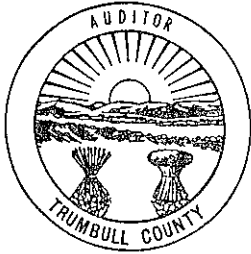
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ADRIAN S. BIVIANO, CPA
TRUMBULL COUNTY AUDITOR

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

June 28, 2011

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, 2010.

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.

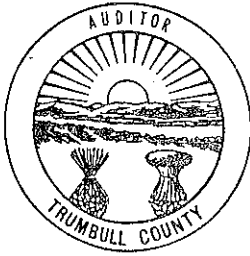
This report was prepared in complete accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and with the hope of receiving a sixteenth Certificate of Achievement for Excellence in Financial Reporting Guidelines of the Government Finance Officers Association (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,

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



ADRIAN S. BIVIANO, CPA
TRUMBULL COUNTY AUDITOR

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

June 28, 2011

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, 2010.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file 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.

Dave Yost, Auditor of State, has issued an unqualified ("clean") opinion on Trumbull County's financial statements for the year ended December 31, 2010. The independent accountants' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent accountants' 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 54th 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 also operates two enterprise funds that include a water system and wastewater system.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Trumbull County (the Primary Government) and its' Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of Trumbull County Community Mental Health Board, Trumbull County Board of Developmental Disabilities (DD), Trumbull County Children Service's Board and all departments and activities that are directly operated by elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. Fairhaven Sheltered Workshop, Inc. has been included as a discretely presented component unit.

The County is associated with other organizations. These include the Geauga/Trumbull Solid Waste District which is a joint venture as discussed in Note 15; the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, and the North East Ohio Network which are jointly governed organizations discussed in Note 22; the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board and the Trumbull County Metropolitan Park District which are related organizations discussed in Note 24.

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 Auditor is also responsible for the development and implementation of an interdepartmental county-wide geographical information system (GIS). The Trumbull County Auditor's office has moved the county map information to a GIS system to provide the many benefits of these advanced mapping systems to their county governments. This system provides aerial photography, geodetic control, analytical triangulation, GIS photogram metric mapping and property conversion. This computerized system will provide the public as well as departments with valuable data and information about the county as a whole.

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 92,400 in 2010.

Since 1983, Trumbull County has assisted businesses 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 property, the Community Development Block Grant (CDBG) Program, which provides funds to create jobs for low and moderate income persons and Foreign Trade Zones (FTZ) which allowed for reducing trade and tariff costs for local companies.

The county has had over 1,000 acres designated as a FTZ; however, a policy change now allows a foreign trade zone to be designated anywhere in Trumbull County, and would provide for a 30 to 60 day review of applications by qualified companies to locate in a foreign trade zone.

Trumbull County has one of the largest and most successful Enterprise Zones in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. Over 115 Enterprise Zone Agreements have been approved by the Trumbull County Commissioners and 17 communities since 1983.

The Enterprise Zone program has helped create 1,592 jobs and retain 4,668 jobs. The investment from projects participating in Trumbull County Enterprise Zone Agreements was over \$900 million. Trumbull County ranked as one of the top 10 in the State of Ohio in every enterprise zone category. Since the abolishment of the tax on personal property in Ohio, however, this program has seen a marked decrease in use since 2005.

Two tax abatements were issued for businesses in 2009 and 2010. In 2009, Reinforcement Systems of Ohio received a 75% tax abatement on new investments in real property for ten years, and in 2010, Flex Strut Inc. received a 60% tax abatement on new investments in real property for ten years. The reduction in the number of tax abatements resulted from a reform of Ohio tax law in 2005. Among the Ohio tax law changes were an income tax cut, the phase-out of the tangible personal property and corporation franchise taxes, the elimination of a 10% 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.

With its 75% tax abatement on new investments in real property, Reinforcement Systems of Ohio constructed a new facility in the City of Warren with an investment of between \$10 million and \$28 million. The company projected 45 new jobs would be created.

With its 60% tax abatement on new investments in real property, Flex Strut Inc. is constructing an expansion with an investment of between \$2 million and \$3 million at its Howland Township facility. Flex-Strut, Inc. will also use a revolving loan fund loan to purchase new machinery and equipment. The County's RLF is providing \$180,000, and First Place Bank and Mahoning Valley Economic Development Corporation (MVEDC) will also participate in this loan package for a total project cost of \$958,000. The company projects the creation of 30 new jobs.

Glunt Industries received a \$280,000 economic development grant, and \$100,000 in County RLF funds which, with other funding sources, was used to construct about 4,000 linear feet of sanitary sewer to its plant and other properties in Warren Township. This provided for 43 new manufacturing jobs at the site, and maintained 100 jobs at that location. The project was completed in March 2010.

The Reinvestment Partnership Corporation (RPC) which manages a "mini-loan" program along with several banks provides loans to area small and start-up businesses in Trumbull County. This Program is administered by Warren Redevelopment and Planning (WRAP). A member of the Trumbull County Planning Commission sits on the RPC board and participates in the review and approval of loans made outside the City of Warren.

The production of the Chevrolet Cruze (a new model car for 2010) at the General Motors Lordstown facility preserved thousands of manufacturing jobs there and created new construction and investment by GM suppliers in Trumbull County. As of 2010, some suppliers continue to operate in Trumbull County as a result of new GM investments.

The County has one of the most successful revolving loan funds in Ohio, with over \$4 million loaned to local companies between 1984 and 2010, yielding 1,000 new jobs and thousands of other jobs retained. Five companies are currently repaying RLF loans amounting to approximately \$847,000. In 2009, Berk Enterprises in Howland Township received an RLF loan and in 2010 Flex-Strut, also in Howland Township, was assisted. Berk Enterprises' \$120,000 RLF loan financed a building renovation and new sprinkler systems at the company's new location on Thomas Road in Howland Township, and the company retained 48 jobs as part of that project.

V&M Star LP announced in 2010 that it will build a second pipe mill at its Youngstown site, with facilities physically in Trumbull County. The company announced that it would begin construction of the \$650 million mill in March 2010 and expects addition employment of 350 full time workers. V&M plans to produce pipe for exploration at sites including the Marcellus Shale natural gas formation. Site preparation and construction will employ approximately 400 construction workers. This was the largest announced industrial expansion project in the state of Ohio in 2010. V&M officials contacted Trumbull County Planning Commission staff about environmental issues early in the process.

A \$100,000 working capital loan was awarded to Starr Fabricating, Inc. in Vienna Township for and another \$450,000 loan was approved in 2007 for acquisition of the same company, creating an additional 18 jobs. The Trumbull County Planning Commission requested a \$400,000 FY2006 CDBG Economic Development grant to serve as capital for this loan, and the County was awarded the grant early in 2007. The new company, Starr Manufacturing, Inc., created 12 new jobs. In 2009 the company and Trumbull County were recognized by the Ohio Department of Development for this successful project.

Delphi Automotive Systems, the world's leading supplier of automotive power and signal distribution systems, is headquartered in Trumbull County. Since 2001, Delphi Packard built a new research and development facility in Champion Township and new injection molding facilities in Cortland and Vienna Township. With the aid of Enterprise Zone Agreements, tax increment financing for infrastructure and State grants and loans, approximately 500 jobs were retained and over \$150 million in new investments were made in Trumbull 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 in Troy Michigan, recently emerged from 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 as a result of the buyout offer. Over 3,000 of the 3,800 hourly workers in Trumbull County accepted the lump sum buyout offers. According to the Delphi public relations office, a total of 850 workers remained employed in Trumbull County in 2010.

Two projects were underway in 2011. Tax incentives have been offered and accepted for Anderson–Dubose Inc. to establish a new warehousing facility in Lordstown. The company will spend approximately \$30 million to construct the facility, and will hire 160 new workers. The project should be completed in 2011. Old Forge Services plans to move to Braceville Township and purchase a facility to expand its pallet and shipping operations. The company was applied for a \$120,000 low interest Community Development Block Grant loan and other state and federal loan incentives for this \$700,000 project. When completed, the project will generate 30 new jobs in Trumbull County. This project should be completed by August 2011.

Income

According to the U.S. Census, the median household income for Trumbull County in 2009 was estimated to be \$42,407, compared to state and national median incomes of \$47,144 and \$51,425, respectively.

Housing

The following is US Census Bureau's American Community Survey data about housing units in Trumbull County; with comparative statistics for the City of Warren, the State of Ohio and the United States. These latest housing data estimate 97,093 housing units in Trumbull County, 5,064,437 housing units in Ohio and 127,699,712 housing units in the United States:

	2005-2009 Median Value of Owner-Occupied Homes	% Constructed Prior to 1940	Number of Housing Units		Change
			2000	2005-2009	
City of Warren	\$73,400	26.8%	21,279	21,605	-1.53%
County	\$102,000	20.4%	95,117	97,093	2.07%
State	\$134,500	22.5%	4,783,051	5,064,437	5.88%
United States (2000)	\$185,400	14.4%	115,904,641	127,699,712	10.17%

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 various sources, including special assessments, through the enterprise funds. Some sewer projects that were in process include the Brookfield Center (Phase III) project, the Little Squaw Creek Interceptor (Phase II, III, and IV) projects, the Andrews Drive project, the West Bolindale project, the Bedford Road project, the Westview Drive project, the Kermont Heights project, the Kinsman (Phase II) project, the Gilbert Street project, the Springwood Trace project, the Overland Ave and Elm Road project, the Arms Drive project, and the Champion Ave East project. The Sanitary Engineer's Department is also in the process of expanding and improving the water system in the County through the construction of the Braceville Robinson Waterline project.

Long-term financial planning

Trumbull County is currently developing a five (5) year capital budget plan. Commencing with years 2009 thru 2014, 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 \$10.0 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,



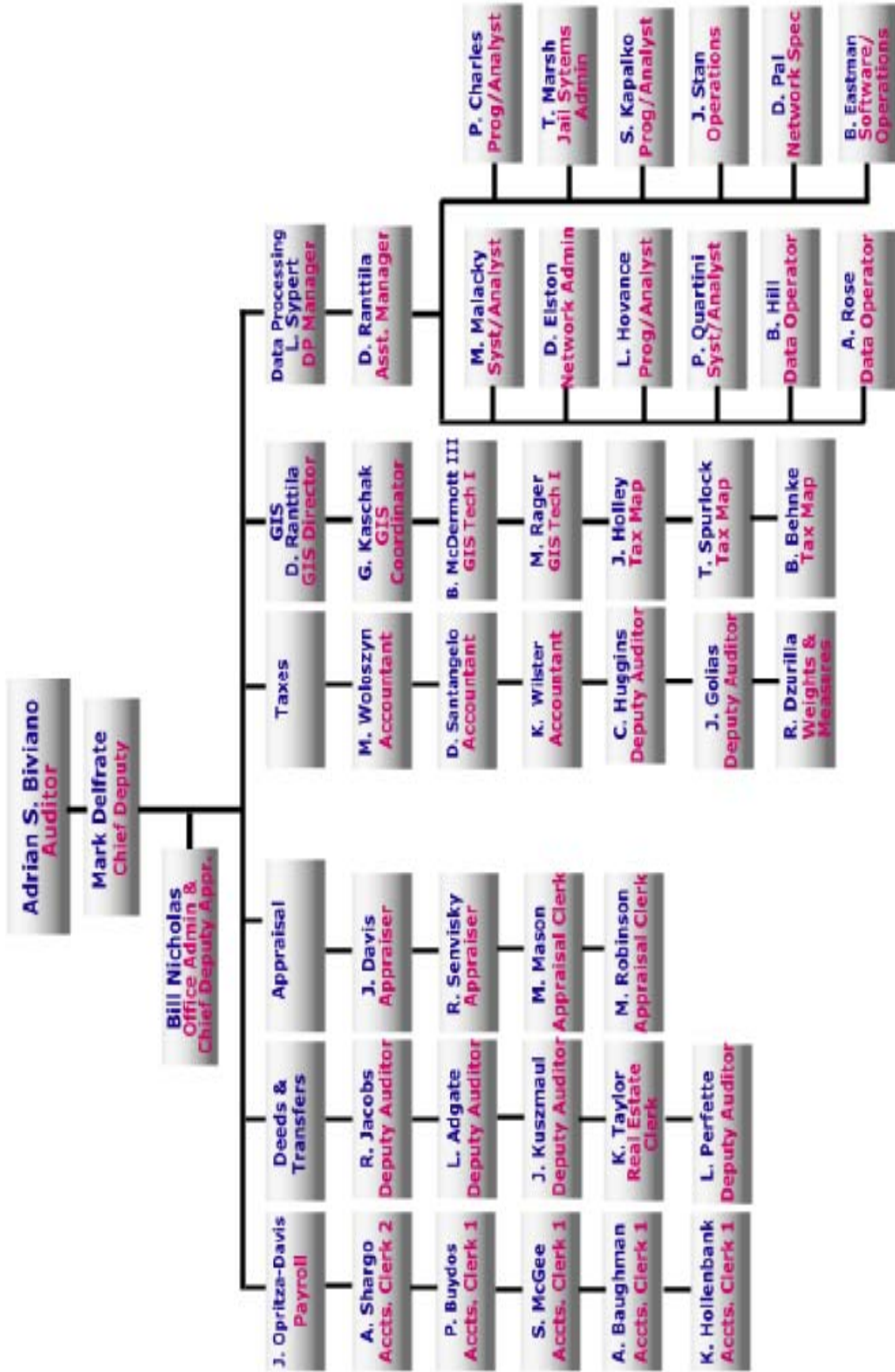
Adrian S. Biviano, MBA, CPA, CGFM
Trumbull County Auditor

Trumbull County, OHIO

**ELECTED OFFICIALS
DECEMBER 31, 2010**

County Commissioners	Paul E. Heltzel Frank S. Fuda Daniel E. Polivka
County Auditor	Adrian S. Biviano
County Treasurer	Sam C. Lamancusa
County Prosecutor.....	Dennis Watkins
County Engineer	David DeChristofaro
County Coroner.....	Humphrey D. Germaniuk
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

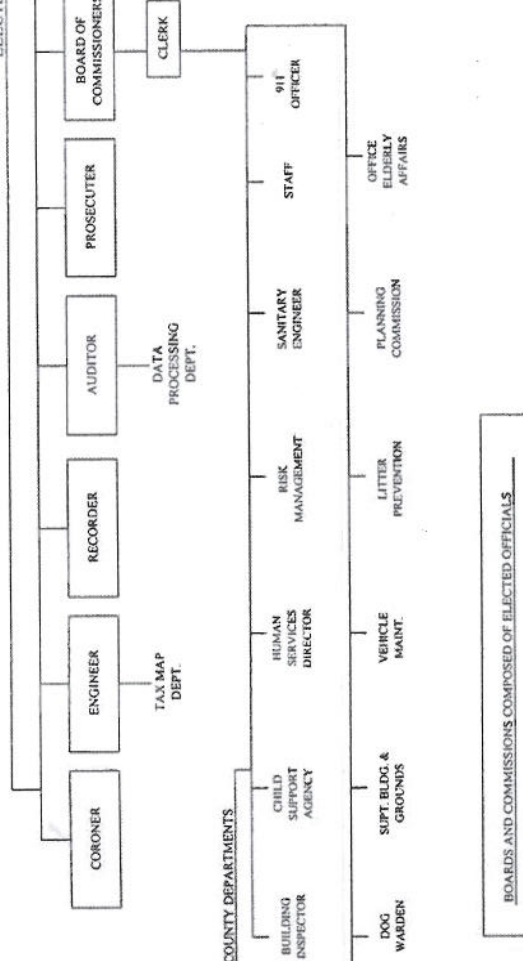
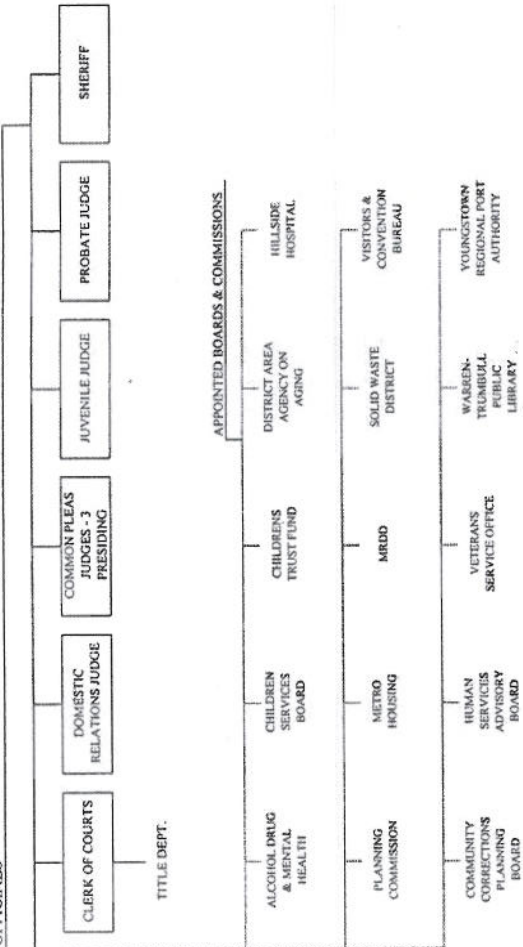
TRUMBULL COUNTY AUDITOR'S OFFICE ORGANIZATION CHART



TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF TRUMBULL COUNTY

ELECTED OFFICIALS



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS

BUDGET COMMISSION Auditor Prosecutor Treasurer	RECORDS COMMISSION Recorder Auditor Clerk of Courts Commissioner Prosecutor	BOARD OF TAX REVISION Auditor Commissioner Treasurer	MICROFILMING BOARD Recorder (Adm.) Auditor Clerk of Courts Commissioner Treasurer
DATA PROCESSING BOARD 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, 2009

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



President

Executive Director



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Trumbull County
160 High Street
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, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries, Inc., which represent 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 that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof, and the respective budgetary comparisons 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 28, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts 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.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We and the other auditors subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We and the other auditors also applied additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 28, 2011

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

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, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 are as follows:

- Trumbull County is not immune to the economic conditions that have affected the United States. However, Trumbull County has been able to continue operations without a reduction of services to the citizens of the County.
- In order to proactively respond to the current economic situation, the County officials have worked hard to stabilize their budgets in the current economic climate. The County's unions have done their part by agreeing to wage freezes in their contracts for the operating year.
- In 2010, the County experienced a slight increase in sales tax revenue, but slight decreases in revenue for property taxes, grants and entitlements and interest revenue.
- The County has been able to begin construction on several water, sewer, and road projects, which are funded for the most part from user fees and grants.

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 2010?" The Statement of Net Assets and the Statement of Activities answer this question. 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.

Trumbull County, Ohio
Management's Discussion and Analysis
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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 Developmental Disabilities, Community Mental Health and Children Services special revenue funds and the General Obligation Bond Retirement fund.

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

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

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

Trumbull County, Ohio
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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 2010 compared to 2009:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current and Other Assets	\$148,200,569	\$140,479,923	\$13,513,648	\$12,127,074	\$161,714,217	\$152,606,997
Capital Assets, Net	108,724,414	111,029,834	77,336,462	75,467,483	186,060,876	186,497,317
<i>Total Assets</i>	<i>256,924,983</i>	<i>251,509,757</i>	<i>90,850,110</i>	<i>87,594,557</i>	<i>347,775,093</i>	<i>339,104,314</i>
Liabilities						
Current Liabilities	40,554,848	41,603,349	3,226,385	4,157,331	43,781,233	45,760,680
Long-term Liabilities						
Due within one Year	3,236,497	3,413,686	1,307,928	910,058	4,544,425	4,323,744
Due in More than one Year	29,225,935	31,251,264	13,064,490	13,251,086	42,290,425	44,502,350
<i>Total Liabilities</i>	<i>\$73,017,280</i>	<i>\$76,268,299</i>	<i>\$17,598,803</i>	<i>\$18,318,475</i>	<i>\$90,616,083</i>	<i>\$94,586,774</i>

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

(Table 1) (continued)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	\$91,329,140	\$92,035,286	\$61,037,841	\$58,352,022	\$152,366,981	\$150,387,308
Restricted for:						
Capital Projects	8,244,371	8,369,104	0	0	8,244,371	8,369,104
Debt Service	6,587,412	4,341,746	0	0	6,587,412	4,341,746
Road Repair and Improvement	6,049,105	4,912,722	0	0	6,049,105	4,912,722
County Board of						
Developmental Disabilities	19,977,856	14,472,753	0	0	19,977,856	14,472,753
Real Estate Assessment	6,386,336	6,270,163	0	0	6,386,336	6,270,163
Community Mental Health	5,199,351	4,873,040	0	0	5,199,351	4,873,040
Children Services	9,031,269	8,617,782	0	0	9,031,269	8,617,782
Youth Services	967,500	896,891	0	0	967,500	896,891
Revolving Loan Economic						
Development	1,619,964	1,446,230	0	0	1,619,964	1,446,230
Other Purposes	8,864,090	9,022,904	0	0	8,864,090	9,022,904
Unrestricted	19,651,309	19,982,837	12,213,466	10,924,060	31,864,775	30,906,897
Total Net Assets	\$183,907,703	\$175,241,458	\$73,251,307	\$69,276,082	\$257,159,010	\$244,517,540

Overall the County had an increase in net assets. 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. 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. These net assets represent resources that are subject to external restrictions on how they may be used. 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.

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 2010 and 2009.

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

(Table 2)
Changes in Net Assets

	Governmental Activities 2010	Governmental Activities 2009	Business-Type Activities 2010	Business-Type Activities 2009	Total 2010	Total 2009
Program Revenues						
Charges for Services and Sales	\$20,463,369	\$19,332,604	\$16,512,224	\$17,388,885	\$36,975,593	\$36,721,489
Operating Grants and Contributions	79,291,441	80,412,474	0	0	79,291,441	80,412,474
Capital Grants and Contributions	609,965	1,617,897	2,560,350	5,472,153	3,170,315	7,090,050
<i>Total Program Revenues</i>	<u>100,364,775</u>	<u>101,362,975</u>	<u>19,072,574</u>	<u>22,861,038</u>	<u>119,437,349</u>	<u>124,224,013</u>
General Revenues						
Property Taxes	36,545,866	37,357,387	0	0	36,545,866	37,357,387
Sales Taxes	20,813,466	19,612,902	0	0	20,813,466	19,612,902
Grants and Entitlements	7,480,346	5,980,870	0	0	7,480,346	5,980,870
Interest	585,540	837,049	63,768	168,441	649,308	1,005,490
Miscellaneous	754,150	903,858	341,964	323,703	1,096,114	1,227,561
<i>Total General Revenues</i>	<u>66,179,368</u>	<u>64,692,066</u>	<u>405,732</u>	<u>492,144</u>	<u>66,585,100</u>	<u>65,184,210</u>
<i>Total Revenues</i>	<u>166,544,143</u>	<u>166,055,041</u>	<u>19,478,306</u>	<u>23,353,182</u>	<u>186,022,449</u>	<u>189,408,223</u>
Program Expenses						
General Government:						
Legislative and Executive	25,116,059	25,547,234	0	0	25,116,059	25,547,234
Judicial	12,835,993	12,533,356	0	0	12,835,993	12,533,356
Public Safety	20,067,013	20,086,299	0	0	20,067,013	20,086,299
Public Works	12,853,122	8,708,295	0	0	12,853,122	8,708,295
Health	40,458,691	43,202,102	0	0	40,458,691	43,202,102
Human Services	44,561,525	48,910,091	0	0	44,561,525	48,910,091
Economic Development and Assistance	223,826	246,139	0	0	223,826	246,139
Interest and Fiscal Charges	1,924,255	2,168,637	0	0	1,924,255	2,168,637
Water	0	0	4,120,596	5,024,771	4,120,596	5,024,771
Sewer	0	0	11,219,899	11,528,982	11,219,899	11,528,982
<i>Total Program Expenses</i>	<u>158,040,484</u>	<u>161,402,153</u>	<u>15,340,495</u>	<u>16,553,753</u>	<u>173,380,979</u>	<u>177,955,906</u>
<i>Increase (Decrease) in Net Assets Before Transfers</i>	8,503,659	4,652,888	4,137,811	6,799,429	12,641,470	11,452,317
Transfers	162,586	224,692	(162,586)	(224,692)	0	0
<i>Change in Net Assets</i>	8,666,245	4,877,580	3,975,225	6,574,737	12,641,470	11,452,317
<i>Restatement</i>	0	(1,084,350)	0	0	0	(1,084,350)
<i>Net Assets Beginning of Year</i>	<u>175,241,458</u>	<u>171,448,228</u>	<u>69,276,082</u>	<u>62,701,345</u>	<u>244,517,540</u>	<u>234,149,573</u>
<i>Net Assets End of Year</i>	<u>\$183,907,703</u>	<u>\$175,241,458</u>	<u>\$73,251,307</u>	<u>\$69,276,082</u>	<u>\$257,159,010</u>	<u>\$244,517,540</u>

Due to a downturn in the economic conditions, the County experienced a reduction in property tax collections, State and Federal government revenue for capital improvements and business-type charges for services.

The County experienced an increase in sales tax collections.

Budgetary cuts account for the majority of the overall reductions in governmental expenses.

Trumbull County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Financial Analysis of the Government's Funds

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 \$66,939,096. \$56,333,608 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. Despite increased revenues, the general fund saw a decrease in fund balance as expenditures and transfers out continued to outpace revenues.

The Public Assistance special revenue fund saw a decrease in fund balance due to a reduction in intergovernmental revenues. This decrease was partially offset by reduced expenditures.

The County Board of Developmental Disabilities special revenue fund saw an increase in fund balance as revenues continued to exceed expenditures and transfers out.

The Community Mental Health major special revenue fund reflected an increase in fund balance due to a decrease in expenditures.

The Children Services major special revenue funds had an increase in fund balance due to a decrease in expenditures.

The General Obligation Bond Retirement debt service fund had a decrease in fund balance due mainly to a reduction in special assessment revenue.

Business Type Funds – The County's water and sewer operations are reported on a full accrual basis. In 2010, the net assets for the water fund decreased slightly due to reduced operating revenues. The sewer funds increased significantly as revenues continued to exceed expenses.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2010, the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations of the general fund. Actual revenues received were higher than final estimated revenues mainly due to increases in property taxes, fines, licenses and permits and charges for services. Actual expenditures were less than appropriations due mainly to management keeping costs low while still providing the services the County residents expect.

Trumbull County, Ohio
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Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2010 values compared to 2009.

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

	Governmental	Governmental	Business-Type	Business-Type	Total	Total
	Activities	Activities	Activities	Activities		
	2010	2009	2010	2009	2010	2009
Land	\$2,625,142	\$2,625,142	\$225,766	\$221,366	\$2,850,908	\$2,846,508
Construction in Progress	2,391,860	6,679,168	6,752,909	11,505,773	9,144,769	18,184,941
Buildings and Improvements	46,970,829	48,366,313	7,327,463	7,596,571	54,298,292	55,962,884
Furniture and Fixtures	2,984,479	3,153,515	0	0	2,984,479	3,153,515
Equipment	0	0	129,214	147,862	129,214	147,862
Vehicles	2,781,686	2,540,303	213,567	152,837	2,995,253	2,693,140
Infrastructure	50,970,418	47,665,393	62,687,543	55,843,074	113,657,961	103,508,467
Total Capital Assets	\$108,724,414	\$111,029,834	\$77,336,462	\$75,467,483	\$186,060,876	\$186,497,317

During 2010, the County finished several construction in progress projects and they also began construction on several additional projects. The County is continuously upgrading their water and sewer infrastructure. Information relative to capital assets is identified in Note 13 of the basic financial statements.

Debt

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

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

	Governmental	Governmental	Business-Type	Business-Type	Total	Total
	Activities	Activities	Activities	Activities		
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$18,097,301	\$18,326,551	\$1,023,134	\$627,332	\$19,120,435	\$18,953,883
Revenue Bonds	3,740,000	4,115,000	3,227,600	3,268,000	6,967,600	7,383,000
Special Assessment Bonds	1,784,927	2,058,998	0	0	1,784,927	2,058,998
Notes	0	0	527,267	125,000	527,267	125,000
OPWC Loans	1,777,489	1,896,175	1,560,153	1,654,649	3,337,642	3,550,824
OWDA Loans	258,953	494,687	7,722,212	8,190,515	7,981,165	8,685,202
Capital Leases	189,570	349,612	0	0	189,570	349,612
Compensated Absences	5,613,936	5,951,959	312,052	295,648	5,925,988	6,247,607
Claims Payable	1,000,256	1,471,968	0	0	1,000,256	1,471,968
Total	\$32,462,432	\$34,664,950	\$14,372,418	\$14,161,144	\$46,834,850	\$48,826,094

During the year, the County issued OWDA monies for several water and sewer projects. The County continues to issue notes for water and sewer system improvements.

Trumbull County, Ohio
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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 maintains an A3 credit rating from Moody's Investors Service, Inc.

The County continues to monitor its outstanding debt. Information relative to notes and long-term debt is identified in Note 17 and Note 18 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, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$81,816,605	\$8,354,872	\$90,171,477	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	279,089	0	279,089	212,456
With Fiscal Agents	48,039	0	48,039	0
Investments in Segregated Accounts	0	0	0	184,181
Materials and Supplies Inventory	531,140	45,083	576,223	0
Accrued Interest Receivable	23,450	2,697	26,147	0
Accounts Receivable	677,480	4,404,120	5,081,600	55,393
Internal Balances	(663,337)	663,337	0	0
Intergovernmental Receivable	11,175,806	4,056	11,179,862	0
Prepaid Items	594,304	11,480	605,784	0
Permissive Sales Taxes Receivable	3,425,819	0	3,425,819	0
Property Taxes Receivable	41,791,306	0	41,791,306	0
Special Assessments Receivable	6,779,518	0	6,779,518	0
Loans Receivable	1,402,132	0	1,402,132	0
Deferred Charges	319,218	28,003	347,221	0
Nondepreciable Capital Assets	5,017,002	6,978,675	11,995,677	1,000
Depreciable Capital Assets, Net	103,707,412	70,357,787	174,065,199	45,423
<i>Total Assets</i>	<u>256,924,983</u>	<u>90,850,110</u>	<u>347,775,093</u>	<u>498,453</u>
Liabilities				
Accounts Payable	2,051,379	361,481	2,412,860	981
Accrued Wages	1,611,389	66,417	1,677,806	17,666
Contracts Payable	41,933	260,961	302,894	0
Intergovernmental Payable	2,706,147	143,647	2,849,794	0
Matured Compensated Absences Payable	108,111	0	108,111	0
Accrued Interest Payable	77,705	100,299	178,004	0
Claims Payable	683,282	0	683,282	0
Deferred Revenue	33,274,902	0	33,274,902	0
Notes Payable	0	2,293,580	2,293,580	0
Long-Term Liabilities:				
Due Within One Year	3,236,497	1,307,928	4,544,425	0
Due In More Than One Year	29,225,935	13,064,490	42,290,425	0
<i>Total Liabilities</i>	<u>73,017,280</u>	<u>17,598,803</u>	<u>90,616,083</u>	<u>18,647</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	91,329,140	61,037,841	152,366,981	46,423
Restricted for:				
Capital Projects	8,244,371	0	8,244,371	91,522
Debt Service	6,587,412	0	6,587,412	0
Road Repair and Improvement	6,049,105	0	6,049,105	0
County Board of Developmental Disabilities	19,977,856	0	19,977,856	0
Real Estate Assessment	6,386,336	0	6,386,336	0
Community Mental Health	5,199,351	0	5,199,351	0
Children Services	9,031,269	0	9,031,269	0
Youth Services	967,500	0	967,500	0
Revolving Loan Economic Development	1,619,964	0	1,619,964	0
Other Purposes	8,864,090	0	8,864,090	0
Unrestricted	19,651,309	12,213,466	31,864,775	341,861
<i>Total Net Assets</i>	<u>\$183,907,703</u>	<u>\$73,251,307</u>	<u>\$257,159,010</u>	<u>\$479,806</u>

See accompanying notes to the basic financial statements

Trumbull County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services, Sales, and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,116,059	\$8,869,016	\$5,042,410	\$541,586
Judicial	12,835,993	4,006,581	1,161	68,379
Public Safety	20,067,013	4,656,539	5,204,346	0
Public Works	12,853,122	198,466	12,429,352	0
Health	40,458,691	497,719	25,486,987	0
Human Services	44,561,525	2,235,048	30,613,227	0
Economic Development and Assistance	223,826	0	513,958	0
Interest and Fiscal Charges	1,924,255	0	0	0
<i>Total Governmental Activities</i>	<u>158,040,484</u>	<u>20,463,369</u>	<u>79,291,441</u>	<u>609,965</u>
Business-Type Activities:				
Water	4,120,596	4,624,955	0	2,013
Sewer	11,219,899	11,887,269	0	2,558,337
<i>Total Business-Type Activities</i>	<u>15,340,495</u>	<u>16,512,224</u>	<u>0</u>	<u>2,560,350</u>
<i>Total - Primary Government</i>	<u>\$173,380,979</u>	<u>\$36,975,593</u>	<u>\$79,291,441</u>	<u>\$3,170,315</u>
Component Unit				
Fairhaven Sheltered Workshop, Inc.	<u>\$2,910,969</u>	<u>\$393,270</u>	<u>\$2,472,946</u>	<u>\$0</u>
General Revenues				
Property Taxes Levied for:				
General Purposes				
County Board of Developmental Disabilities				
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				
Interest				
Other				
<i>Total General Revenues</i>				
Transfers				
<i>Total General Revenues and Transfers</i>				
Change in Net Assets				
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>				
<i>Net Assets End of Year</i>				

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
(\$10,663,047)	\$0	(\$10,663,047)	\$0
(8,759,872)	0	(8,759,872)	0
(10,206,128)	0	(10,206,128)	0
(225,304)	0	(225,304)	0
(14,473,985)	0	(14,473,985)	0
(11,713,250)	0	(11,713,250)	0
290,132	0	290,132	0
(1,924,255)	0	(1,924,255)	0
(57,675,709)	0	(57,675,709)	0
0	506,372	506,372	0
0	3,225,707	3,225,707	0
0	3,732,079	3,732,079	0
(57,675,709)	3,732,079	(53,943,630)	0
0	0	0	(44,753)
7,009,762	0	7,009,762	0
17,703,830	0	17,703,830	0
3,055,454	0	3,055,454	0
6,788,955	0	6,788,955	0
1,987,865	0	1,987,865	0
18,579,435	0	18,579,435	0
2,234,031	0	2,234,031	0
7,480,346	0	7,480,346	0
585,540	63,768	649,308	6,416
754,150	341,964	1,096,114	0
66,179,368	405,732	66,585,100	6,416
162,586	(162,586)	0	0
66,341,954	243,146	66,585,100	6,416
8,666,245	3,975,225	12,641,470	(38,337)
175,241,458	69,276,082	244,517,540	518,143
<u>\$183,907,703</u>	<u>\$73,251,307</u>	<u>\$257,159,010</u>	<u>\$479,806</u>

Trumbull County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2010*

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
Assets						
Equity in Pooled Cash and Cash Equivalents	\$7,151,063	\$527,386	\$16,120,280	\$2,733,133	\$8,243,522	\$1,398,807
Cash and Cash Equivalents:						
In Segregated Accounts	185,308	0	0	0	82,121	0
With Fiscal Agents	0	0	0	0	0	48,039
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	478,580	0	0	0	0	0
Materials and Supplies Inventory	120,107	0	7,084	0	12,369	0
Accrued Interest Receivable	19,528	0	0	0	0	73
Accounts Receivable	229,056	3,872	3,931	17,309	964	0
Interfund Receivable	128,758	151,906	0	0	0	0
Intergovernmental Receivable	3,431,986	1,057	1,295,848	1,869,434	424,713	0
Prepaid Items	428,681	25,817	49,807	9,954	59,039	0
Permissive Sales Taxes Receivable	3,095,224	0	0	0	0	330,595
Property Taxes Receivable	6,353,071	0	21,177,294	3,687,822	8,085,417	0
Special Assessments Receivable	0	0	0	0	0	6,779,518
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$21,621,362</u>	<u>\$710,038</u>	<u>\$38,654,244</u>	<u>\$8,317,652</u>	<u>\$16,908,145</u>	<u>\$8,557,032</u>
Liabilities						
Accounts Payable	\$346,560	\$255,016	\$213,814	\$94,408	\$171,208	\$0
Accrued Wages	535,673	174,562	394,714	9,806	262,385	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	198,386	37,018	95,148	7,059	56,535	0
Matured Compensated Absences Payable	76,717	4,644	0	0	0	0
Interfund Payable	204,465	81,609	244,530	11,532	69,232	0
Deferred Revenue	10,438,612	0	22,413,456	5,557,256	8,510,130	6,951,452
<i>Total Liabilities</i>	<u>11,800,413</u>	<u>552,849</u>	<u>23,361,662</u>	<u>5,680,061</u>	<u>9,069,490</u>	<u>6,951,452</u>
Fund Balances						
Reserved for Encumbrances	541,342	210,825	1,238,881	269,346	250,931	0
Reserved for Loans Receivable	0	0	0	0	0	0
Reserved for Unclaimed Monies	478,580	0	0	0	0	0
Unreserved, Undesignated, Reported in:						
General Fund	8,801,027	0	0	0	0	0
Special Revenue Funds (Deficit)	0	(53,636)	14,053,701	2,368,245	7,587,724	0
Debt Service Fund	0	0	0	0	0	1,605,580
Capital Projects Funds	0	0	0	0	0	0
<i>Total Fund Balances</i>	<u>9,820,949</u>	<u>157,189</u>	<u>15,292,582</u>	<u>2,637,591</u>	<u>7,838,655</u>	<u>1,605,580</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$21,621,362</u>	<u>\$710,038</u>	<u>\$38,654,244</u>	<u>\$8,317,652</u>	<u>\$16,908,145</u>	<u>\$8,557,032</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, 2010*

Other Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$66,939,096
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$28,606,902	\$64,781,093	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	108,724,414
11,660	279,089	Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
0	48,039	Intergovernmental	9,594,478
		Special Assessments	6,779,518
0	478,580	Sales Taxes	1,781,681
391,580	531,140	Property Taxes	8,516,404
3,849	23,450		
420,483	675,615	Total	26,672,081
69,457	350,121		
4,152,768	11,175,806	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.	
21,006	594,304	Net Assets	13,616,224
0	3,425,819	Compensated Absences	47,692
2,487,702	41,791,306	Claims Payable	1,000,256
0	6,779,518	Internal Balances	(871,141)
1,402,132	1,402,132		
\$37,567,539	\$132,336,012		
\$953,760	\$2,034,766		
228,049	1,605,189	Total	13,793,031
41,933	41,933	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.	319,218
106,715	500,861		
22,371	103,732	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(77,705)
552,084	1,163,452		
6,076,077	59,946,983	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
7,980,989	65,396,916	General Obligation Bonds	(18,097,301)
		Compensated Absences	(5,613,936)
6,327,085	8,838,410	Special Assessment Bonds	(1,784,927)
1,288,498	1,288,498	Revenue Bonds Payable	(3,740,000)
0	478,580	OWDA Loan	(258,953)
		OPWC Loans	(1,777,489)
0	8,801,027	Claims Payable	(1,000,256)
14,615,013	38,571,047	Capital Leases Payable	(189,570)
0	1,605,580		
7,355,954	7,355,954		
29,586,550	66,939,096	Total	(32,462,432)
\$37,567,539	\$132,336,012	<i>Net Assets of Governmental Activities</i>	\$183,907,703

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

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
Revenues						
Property Taxes	\$6,994,757	\$0	\$17,388,107	\$3,044,342	\$6,771,154	\$0
Permissive Sales Tax	18,409,091	0	0	0	0	2,228,897
Intergovernmental	7,088,673	17,854,734	11,192,231	14,718,326	8,050,630	142,845
Interest	455,614	0	0	0	0	4,870
Fees, Licenses and Permits	4,135,913	0	0	0	0	0
Fines and Forfeitures	461,980	0	0	0	0	0
Rentals and Royalties	628,156	0	0	2,777	0	0
Charges for Services	3,729,240	254,564	408,171	9,760	519,909	0
Contributions and Donations	0	0	0	33,400	0	0
Special Assessments	0	0	0	0	0	100,709
Other	238,105	0	0	57,280	0	127,040
<i>Total Revenues</i>	<u>42,141,529</u>	<u>18,109,298</u>	<u>28,988,509</u>	<u>17,865,885</u>	<u>15,341,693</u>	<u>2,604,361</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	16,759,705	0	0	0	0	39,202
Judicial	12,039,171	0	0	0	0	0
Public Safety	12,297,255	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	23,330,439	17,038,332	0	0
Human Services	980,301	20,032,795	0	0	15,029,006	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	100,338	0	0	0	21,109	2,425,984
Interest and Fiscal Charges	39,767	0	0	0	4,990	1,859,455
Bond Issuance Costs	0	0	0	0	0	46,585
<i>Total Expenditures</i>	<u>42,216,537</u>	<u>20,032,795</u>	<u>23,330,439</u>	<u>17,038,332</u>	<u>15,055,105</u>	<u>4,371,226</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(75,008)</u>	<u>(1,923,497)</u>	<u>5,658,070</u>	<u>827,553</u>	<u>286,588</u>	<u>(1,766,865)</u>
Other Financing Sources (Uses)						
General Obligation Bonds Issued	0	0	0	0	0	1,260,000
Premium on General Obligation Bonds	0	0	0	0	0	47,278
Transfers In	65	1,048,289	0	0	0	0
Transfers Out	(2,969,215)	0	(500,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,969,150)</u>	<u>1,048,289</u>	<u>(500,000)</u>	<u>0</u>	<u>0</u>	<u>1,307,278</u>
<i>Net Change in Fund Balances</i>	<u>(3,044,158)</u>	<u>(875,208)</u>	<u>5,158,070</u>	<u>827,553</u>	<u>286,588</u>	<u>(459,587)</u>
<i>Fund Balances Beginning of Year</i>	<u>12,865,107</u>	<u>1,032,397</u>	<u>10,134,512</u>	<u>1,810,038</u>	<u>7,552,067</u>	<u>2,065,167</u>
<i>Fund Balances End of Year</i>	<u>\$9,820,949</u>	<u>\$157,189</u>	<u>\$15,292,582</u>	<u>\$2,637,591</u>	<u>\$7,838,655</u>	<u>\$1,605,580</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, 2010*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$4,447,832
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	
\$1,969,154	\$36,167,514	Capital Outlay	5,171,721
0	20,637,988	Depreciation	<u>(6,822,528)</u>
27,356,196	86,403,635		
27,191	487,675		
1,094,554	5,230,467		
1,854,364	2,316,344		
6,223	637,156		
4,792,327	9,713,971	Total	(1,650,807)
8,741	42,141		
541,623	642,332	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.	(654,613)
331,725	754,150		
37,982,098	163,033,373	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	394,390
		Special Assessments	2,464,685
		Sales Tax	175,478
		Delinquent Property Taxes	<u>378,352</u>
		Total	3,412,905
7,244,033	24,042,940		
695,815	12,734,986	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.	2,704,712
7,813,770	20,111,025		
11,507,649	11,507,649	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.	
196,009	40,564,780	Accrued Interest on Bonds	32,847
8,949,255	44,991,357	Amortization of Issuance Costs	(26,631)
223,826	223,826	Amortization of Bond Premium	13,375
1,201,725	1,201,725	Amortization of Accounting Loss	<u>(18,026)</u>
		Total	1,565
157,281	2,704,712		
21,608	1,925,820	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.	338,023
0	46,585		
38,010,971	160,055,405	Other financing sources in the governmental funds that increase long-term liabilities on the statement of net assets.	
		General Obligation Bonds Issued	(1,260,000)
(28,873)	2,977,968	Premium on General Obligation Bonds	<u>(47,278)</u>
		Total	(1,307,278)
0	1,260,000		
0	47,278	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.	46,585
3,339,706	4,388,060		
(756,259)	(4,225,474)	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
2,583,447	1,469,864	Change in Net Assets	1,415,015
		Compensated Absences	(2,514)
2,554,574	4,447,832	Internal Balances	<u>(85,180)</u>
27,031,976	62,491,264	Total	1,327,321
\$29,586,550	\$66,939,096	Total	1,327,321
		<i>Change in Net Assets of Governmental Activities</i>	<i>\$8,666,245</i>

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$6,623,330	\$6,623,330	\$6,994,757	\$371,427
Permissive Sales Tax	20,868,173	20,868,173	20,868,173	0
Intergovernmental	6,216,188	6,757,285	6,725,468	(31,817)
Interest	1,010,550	1,010,550	450,342	(560,208)
Fees, Licenses and Permits	3,549,150	4,014,148	4,179,260	165,112
Fines and Forfeitures	285,000	285,000	400,621	115,621
Rentals and Royalties	589,184	589,184	624,522	35,338
Charges for Services	3,136,204	3,485,234	3,723,210	237,976
Other	31,200	36,700	233,144	196,444
<i>Total Revenues</i>	<u>42,308,979</u>	<u>43,669,604</u>	<u>44,199,497</u>	<u>529,893</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	19,044,002	19,144,977	18,457,672	687,305
Judicial	11,837,811	12,384,598	12,239,324	145,274
Public Safety	11,934,738	12,619,808	12,405,718	214,090
Human Services	1,199,122	1,053,189	1,007,331	45,858
<i>Total Expenditures</i>	<u>44,015,673</u>	<u>45,202,572</u>	<u>44,110,045</u>	<u>1,092,527</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,706,694)</u>	<u>(1,532,968)</u>	<u>89,452</u>	<u>1,622,420</u>
Other Financing Sources (Uses)				
Transfers In	0	0	65	65
Transfers Out	(2,948,914)	(2,969,215)	(2,969,215)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,948,914)</u>	<u>(2,969,215)</u>	<u>(2,969,150)</u>	<u>65</u>
<i>Net Change in Fund Balance</i>	<u>(4,655,608)</u>	<u>(4,502,183)</u>	<u>(2,879,698)</u>	<u>1,622,485</u>
<i>Fund Balance Beginning of Year</i>	4,609,969	4,609,969	4,609,969	0
Prior Year Encumbrances Appropriated	827,977	827,977	827,977	0
<i>Fund Balances End of Year</i>	<u>\$782,338</u>	<u>\$935,763</u>	<u>\$2,558,248</u>	<u>\$1,622,485</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
Public Assistance Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$28,041,711	\$28,041,711	\$17,853,677	(\$10,188,034)
Charges for Services	252,500	252,500	225,797	(26,703)
<i>Total Revenues</i>	28,294,211	28,294,211	18,079,474	(10,214,737)
Expenditures				
Current:				
Human Services	29,178,132	28,240,865	20,857,081	7,383,784
<i>Excess of Revenues Over (Under) Expenditures</i>	(883,921)	53,346	(2,777,607)	(2,830,953)
Other Financing Sources				
Transfers In	1,048,289	1,048,289	1,048,289	0
<i>Net Change in Fund Balance</i>	164,368	1,101,635	(1,729,318)	(2,830,953)
<i>Fund Balance Beginning of Year</i>	219,596	219,596	219,596	0
Prior Year Encumbrances Appropriated	1,532,632	1,532,632	1,532,632	0
<i>Fund Balance End of Year</i>	<u>\$1,916,596</u>	<u>\$2,853,863</u>	<u>\$22,910</u>	<u>(\$2,830,953)</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 Developmental Disabilities Fund
For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$16,904,800	\$16,904,800	\$17,388,107	\$483,307
Intergovernmental	9,617,224	9,719,849	11,298,514	1,578,665
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	377,000	377,000	409,491	32,491
<i>Total Revenues</i>	26,900,024	27,002,649	29,096,112	2,093,463
Expenditures				
Current:				
Health	27,255,569	27,095,993	25,005,101	2,090,892
<i>Excess of Revenues Over (Under) Expenditures</i>	(355,545)	(93,344)	4,091,011	4,184,355
Other Financing Uses				
Transfers Out	0	(500,000)	(500,000)	0
<i>Net Change in Fund Balance</i>	(355,545)	(593,344)	3,591,011	4,184,355
<i>Fund Balance Beginning of Year</i>	10,109,244	10,109,244	10,109,244	0
Prior Year Encumbrances Appropriated	968,459	968,459	968,459	0
<i>Fund Balance End of Year</i>	<u>\$10,722,158</u>	<u>\$10,484,359</u>	<u>\$14,668,714</u>	<u>\$4,184,355</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,027,005	\$3,027,005	\$3,044,342	\$17,337
Intergovernmental	16,345,650	16,471,721	15,687,069	(784,652)
Rentals and Royalties	300	300	2,777	2,477
Charges for Services	12,000	12,000	9,760	(2,240)
Contributions and Donations	0	0	33,400	33,400
Other	76,150	76,150	51,503	(24,647)
<i>Total Revenues</i>	19,461,105	19,587,176	18,828,851	(758,325)
Expenditures				
Current:				
Health	19,900,469	19,818,019	17,537,535	2,280,484
<i>Excess of Revenues Over (Under) Expenditures</i>	(439,364)	(230,843)	1,291,316	1,522,159
Other Financing Uses				
Transfers Out	(75,000)	(75,000)	0	75,000
<i>Net Change in Fund Balance</i>	(514,364)	(305,843)	1,291,316	1,597,159
<i>Fund Balance Beginning of Year</i>	597,591	597,591	597,591	0
Prior Year Encumbrances Appropriated	472,306	472,306	472,306	0
<i>Fund Balance End of Year</i>	\$555,533	\$764,054	\$2,361,213	\$1,597,159

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$6,693,353	\$6,693,353	\$6,771,154	\$77,801
Intergovernmental	7,935,358	7,935,358	8,050,630	115,272
Charges for Services	493,416	493,416	512,523	19,107
<i>Total Revenues</i>	15,122,127	15,122,127	15,334,307	212,180
Expenditures				
Current:				
Human Services	17,280,126	17,089,294	15,654,658	1,434,636
<i>Excess of Revenues Under Expenditures</i>	(2,157,999)	(1,967,167)	(320,351)	1,646,816
Other Financing Uses				
Transfers Out	(55,000)	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(2,212,999)	(1,977,167)	(320,351)	1,656,816
<i>Fund Balance Beginning of Year</i>	7,655,725	7,655,725	7,655,725	0
Prior Year Encumbrances Appropriated	493,358	493,358	493,358	0
<i>Fund Balance End of Year</i>	<u>\$5,936,084</u>	<u>\$6,171,916</u>	<u>\$7,828,732</u>	<u>\$1,656,816</u>

See accompanying notes to the basic financial statements

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

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,510,277	\$6,844,595	\$8,354,872	\$16,556,932
Materials and Supplies Inventory	6,312	38,771	45,083	0
Receivables:				
Accrued Interest	1,317	1,380	2,697	0
Accounts	907,702	3,496,418	4,404,120	1,865
Intergovernmental	0	4,056	4,056	0
Prepaid Items	1,912	9,568	11,480	0
Interfund Receivable	0	49,114	49,114	1,022,924
<i>Total Current Assets</i>	<u>2,427,520</u>	<u>10,443,902</u>	<u>12,871,422</u>	<u>17,581,721</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	1,534	26,469	28,003	0
Capital Assets:				
Nondepreciable Capital Assets	92,216	6,886,459	6,978,675	0
Depreciable Capital Assets, Net	20,866,493	49,491,294	70,357,787	0
<i>Total Noncurrent Assets</i>	<u>20,960,243</u>	<u>56,404,222</u>	<u>77,364,465</u>	<u>0</u>
<i>Total Assets</i>	<u>\$23,387,763</u>	<u>\$66,848,124</u>	<u>\$90,235,887</u>	<u>\$17,581,721</u>

(continued)

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

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$49,269	\$312,212	\$361,481	\$16,613
Accrued Wages	9,298	57,119	66,417	6,200
Contracts Payable	11,878	249,083	260,961	0
Intergovernmental Payable	12,071	131,576	143,647	2,205,286
Matured Compensated Absences Payable	0	0	0	4,379
Interfund Payable	78,147	178,771	256,918	1,789
Compensated Absences Payable	0	0	0	8,757
Accrued Interest Payable	207	100,092	100,299	0
General Obligation Bonds Payable	18,081	171,125	189,206	0
Revenue Bonds Payable	0	42,100	42,100	0
OPWC Loans Payable	78,574	33,640	112,214	0
OWDA Loans Payable	21,939	942,469	964,408	0
Notes Payable	0	2,293,580	2,293,580	0
Claims Payable	0	0	0	1,253,338
<i>Total Current Liabilities</i>	<u>279,464</u>	<u>4,511,767</u>	<u>4,791,231</u>	<u>3,496,362</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	43,687	268,365	312,052	38,935
General Obligation Bonds Payable	53,797	780,131	833,928	0
Revenue Bonds Payable	0	3,185,500	3,185,500	0
OPWC Loans Payable	1,054,351	393,588	1,447,939	0
OWDA Loans Payable	603,583	6,154,221	6,757,804	0
Notes Payable	0	527,267	527,267	0
Claims Payable	0	0	0	430,200
<i>Total Long-Term Liabilities</i>	<u>1,755,418</u>	<u>11,309,072</u>	<u>13,064,490</u>	<u>469,135</u>
<i>Total Liabilities</i>	<u>2,034,882</u>	<u>15,820,839</u>	<u>17,855,721</u>	<u>3,965,497</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	19,129,918	41,907,923	61,037,841	0
Unrestricted	2,222,963	9,119,362	11,342,325	13,616,224
<i>Total Net Assets</i>	<u>\$21,352,881</u>	<u>\$51,027,285</u>	72,380,166	<u>\$13,616,224</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:

871,141

Net assets of business-type activities

\$73,251,307

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, 2010*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$4,541,577	\$10,582,156	\$15,123,733	\$12,192,524
Tap-In Fees	83,378	1,305,113	1,388,491	0
Other	130,874	211,090	341,964	0
<i>Total Operating Revenues</i>	<u>4,755,829</u>	<u>12,098,359</u>	<u>16,854,188</u>	<u>12,192,524</u>
Operating Expenses				
Personal Services	627,928	3,857,285	4,485,213	366,833
Materials and Supplies	240,045	488,224	728,269	342,412
Contractual Services	2,418,548	4,291,563	6,710,111	529,865
Depreciation	793,447	1,872,676	2,666,123	0
Change in Workers' Compensation Estimate	0	0	0	1,045,662
Claims	0	0	0	8,588,907
Other	67,524	281,744	349,268	1,695
<i>Total Operating Expenses</i>	<u>4,147,492</u>	<u>10,791,492</u>	<u>14,938,984</u>	<u>10,875,374</u>
<i>Operating Income</i>	<u>608,337</u>	<u>1,306,867</u>	<u>1,915,204</u>	<u>1,317,150</u>
Non-Operating Revenues (Expenses)				
Interest	6,768	57,000	63,768	97,865
Interest and Fiscal Charges	(34,460)	(452,231)	(486,691)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(27,692)</u>	<u>(395,231)</u>	<u>(422,923)</u>	<u>97,865</u>
<i>Income before Transfers and Capital Contributions</i>	580,645	911,636	1,492,281	1,415,015
Capital Contributions	2,013	2,558,337	2,560,350	0
Transfers In	615,676	1,512,224	2,127,900	0
Transfers Out	(1,732,503)	(557,983)	(2,290,486)	0
<i>Change in Net Assets</i>	(534,169)	4,424,214	3,890,045	1,415,015
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>21,887,050</u>	<u>46,603,071</u>		<u>12,201,209</u>
<i>Net Assets End of Year</i>	<u>\$21,352,881</u>	<u>\$51,027,285</u>		<u>\$13,616,224</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.

85,180

Change in net assets of business-type activities

\$3,975,225

See accompanying notes to the basic financial statements

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

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$4,441,551	\$9,288,020	\$13,729,571	\$0
Cash Received from Interfund Services Provided	0	0	0	13,097,170
Tap In Fees	42,802	452,746	495,548	0
Special Assessments	40,576	852,367	892,943	0
Other Cash Receipts	130,874	211,090	341,964	0
Cash Payments to Employees for Services	(607,394)	(3,731,135)	(4,338,529)	(364,145)
Cash Payments for Goods and Services	(2,616,691)	(4,798,730)	(7,415,421)	(1,269,121)
Cash Payments for Claims	0	0	0	(9,129,312)
Other Cash Payments	(67,548)	(262,164)	(329,712)	(1,695)
<i>Net Cash Provided by Operating Activities</i>	<u>1,364,170</u>	<u>2,012,194</u>	<u>3,376,364</u>	<u>2,332,897</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	615,676	1,512,224	2,127,900	0
Transfers Out	(1,732,503)	(557,983)	(2,290,486)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(1,116,827)</u>	<u>954,241</u>	<u>(162,586)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Capital Grants	2,013	237,934	239,947	0
Proceeds from General Obligation Bonds	0	470,000	470,000	0
Premium on General Obligation Bonds	0	17,573	17,573	0
Proceeds from OWDA Loans	0	805,784	805,784	0
Proceeds from Notes	300,000	5,690,000	5,990,000	0
Premium on Notes	1,485	40,483	41,968	0
Principal Paid on General Obligation Bonds	(17,650)	(76,125)	(93,775)	0
Interest Paid on General Obligation Bonds	(2,974)	(19,043)	(22,017)	0
Principal Paid on Revenue Bonds	0	(40,400)	(40,400)	0
Interest Paid on Revenue Bonds	0	(139,722)	(139,722)	0
Principal Paid on OPWC Loans	(60,857)	(33,639)	(94,496)	0
Principal Paid on OWDA Loans	(135,770)	(1,138,317)	(1,274,087)	0
Interest Paid on OWDA Loans	(27,321)	(305,405)	(332,726)	0
Principal Paid on Notes	(635,000)	(5,930,000)	(6,565,000)	0
Interest Paid on Notes	(10,918)	(97,125)	(108,043)	0
Bond Issuance Costs	0	(20,745)	(20,745)	0
Payments for Capital Acquisitions	(111,990)	(2,106,765)	(2,218,755)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(698,982)</u>	<u>(2,645,512)</u>	<u>(3,344,494)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	13,131	63,663	76,794	97,865
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(438,508)</u>	<u>384,586</u>	<u>(53,922)</u>	<u>2,430,762</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,948,785</u>	<u>6,460,009</u>	<u>8,408,794</u>	<u>14,126,170</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,510,277</u>	<u>\$6,844,595</u>	<u>\$8,354,872</u>	<u>\$16,556,932</u>

(continued)

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

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$608,337	\$1,306,867	\$1,915,204	\$1,317,150
Adjustments:				
Depreciation	793,447	1,872,676	2,666,123	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	31,191	(1,459,149)	(1,427,958)	(954)
Materials and Supplies Inventory	(3,598)	(22,098)	(25,696)	0
Interfund Receivable	0	0	0	905,600
Prepaid Items	(47)	(929)	(976)	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(4,185)	153,524	149,339	(132,493)
Contracts Payable	10,119	118,082	128,201	0
Accrued Wages	1,688	10,374	12,062	1,499
Compensated Absences Payable	2,296	14,108	16,404	(2,514)
Matured Compensated Absences Payable	0	0	0	4,379
Interfund Payable	15,103	93,209	108,312	(990)
Intergovernmental Payable	(90,181)	(74,470)	(164,651)	760,977
Claims Payable	0	0	0	(519,757)
<i>Total Adjustments</i>	<u>755,833</u>	<u>705,327</u>	<u>1,461,160</u>	<u>1,015,747</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,364,170</u>	<u>\$2,012,194</u>	<u>\$3,376,364</u>	<u>\$2,332,897</u>

Noncash Capital Financing Activities

During 2010, various grantors paid \$2,320,403 directly to contractors on behalf of the sewer enterprise fund. 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, 2010

Assets	
Equity in Pooled Cash and Cash Equivalents	\$12,992,308
Cash and Cash Equivalents in Segregated Accounts	909,965
Investments in Segregated Accounts	340,000
Accounts Receivable	13,652,136
Property Taxes Receivable	<u>220,325,262</u>
<i>Total Assets</i>	<u><u>\$248,219,671</u></u>
Liabilities	
Intergovernmental Payable	\$228,253,690
Undistributed Monies	4,624,450
Deposits Held and Due to Others	<u>15,341,531</u>
<i>Total Liabilities</i>	<u><u>\$248,219,671</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, 2010

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.

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 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 Developmental Disabilities (DD), provides a comprehensive program of services, including employment for developmentally disabled citizens. The Trumbull County Board of DD 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 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 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, 2010

The County participates in a joint venture, jointly governed organizations, risk sharing pool 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 County Risk Sharing Authority, Inc. (CORSA), 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 15, 22, 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 Note 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.

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.

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

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

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

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 Developmental Disabilities Fund The County board of developmental disabilities fund is used to account for the operations of a school and the costs of administering a workshop for the 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.

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

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.

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

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

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

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

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

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

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

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

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.

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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.

Cash and Cash Equivalents

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

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

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 2010, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal home loan bank notes, repurchase agreements and STAR Ohio.

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

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2010 amounted to \$455,614 which includes \$399,543 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, 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.

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

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.

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.

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 five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings 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	10 - 50 Years

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

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of

Trumbull County, Ohio
Notes to the Basic Financial Statements
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net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

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

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.

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

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

Bond 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.

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

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.

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.

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, 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.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net assets for other purposes include child support, senior citizens, 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.

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.

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.

Internal Activity

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

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

on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

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

Extraordinary and Special Items

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

Estimates

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

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the 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 County Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by the Commissioners.

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

Note 3 – Change in Accounting Principles and Restatement of Net Assets

Change in Accounting Principles

For 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, "Accounting and Reporting for Intangible Assets." GASB Statement No. 51 establishes accounting and

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

financial reporting of such assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County's financial statements.

Restatement of Net Assets

During 2010, it was determined that governmental capital assets were overstated. The intergovernmental payable in the workers' compensation internal service fund was also overstated. These restatements had the following effect on governmental net assets at December 31, 2009:

	Governmental Activities
Net Assets, December 31, 2009	\$176,325,808
Capital Assets	(2,326,797)
Intergovernmental Payable Overstatement	1,242,447
Adjusted Net Assets, December 31, 2009	\$175,241,458

During 2010, it was determined that business-type capital assets were understated and internal service intergovernmental payable was overstated. This restatement had the following effect on business-type net assets and internal service net assets at December 31, 2009:

	Water	Sewer	Total Enterprise Funds	Internal Service
Net Assets, December 31, 2009	\$21,887,050	\$44,242,854	\$66,129,904	\$10,958,762
Capital Assets	0	2,360,217	2,360,217	0
Intergovernmental Payable Overstatement	0	0	0	1,242,447
Adjusted Net Assets, December 31, 2009	\$21,887,050	\$46,603,071	68,490,121	\$12,201,209
Internal Service			785,961	
Total Adjusted Net Assets, December 31, 2009			\$69,276,082	

Note 4 – Deficit Funds

The following funds have deficit fund balances/net assets as of December 31, 2010:

Special Revenue Fund:	
Homeland Security	\$1,798
Internal Service Fund:	
Telephone Rotary	1,621

The special revenue fund deficit is 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 telephone rotary internal service fund operations to determine appropriate action to alleviate the deficit.

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

Note 5 - 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.

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 Developmental Disabilities	Community Mental Health	Children Services
GAAP Basis	(\$3,044,158)	(\$875,208)	\$5,158,070	\$827,553	\$286,588
Net Adjustment for					
Revenue Accruals	2,218,115	(29,824)	107,603	962,966	(2,986)
Beginning Fair Value					
Adjustment for Investments	(86,960)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(11,065)	0	0	0	0
Beginning Unrecorded Cash	37,187	0	0	0	0
Ending Unrecorded Cash	(34,286)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(991,662)	(319,810)	(223,096)	(127,283)	(184,763)
Encumbrances	(901,846)	(504,476)	(1,451,566)	(371,920)	(414,790)
Non-Budgeted Operations					
of the Departments	(65,023)	0	0	0	(4,400)
Budget Basis	<u>(\$2,879,698)</u>	<u>(\$1,729,318)</u>	<u>\$3,591,011</u>	<u>\$1,291,316</u>	<u>(\$320,351)</u>

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

Note 6 - 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;
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 (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which

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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 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, \$11,036,648 of the County's bank balance of \$47,219,997 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.

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

Investments

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

	Fair Value	Maturity	Standard & Poor's Rating	Percentage of Total Investments
Federal Home Loan Bank Bonds	\$3,022,690	Less than five years	AAA	17.10%
Federal National Mortgage Association Bonds	9,072,670	Less than five years	AAA	51.32%
Federal Home Loan Mortgage Corporation Bonds	998,920	Less than three years	AAA	5.65%
Federal Home Loan Bank Notes	994,930	Less than five years	AAA	5.63%
Repurchase Agreements	3,589,913	Less than one year	AAA	20.30%
STAR Ohio	40,897,370	Average 58.0 Days	N/A	N/A
Total	<u>\$58,576,493</u>			

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

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

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

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of the 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

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

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

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Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 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, 2010, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property :	
Residential/Agriculture	\$2,673,552,620
Commercial/Industrial/Public Utility	640,780,600
Public Utility Personal Property	106,537,430
Tangible Personal Property	4,299,645
Total	\$3,425,170,295

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, 2010 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period 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 8 - 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.

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.

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

Note 9 - Receivables

Receivables at December 31, 2010, 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	\$32,880,866	\$19,228,730	\$13,652,136

Special assessments expected to be collected in more than one year amount to \$6,779,518 in the general obligation bond retirement fund. At December 31, 2010 delinquent special assessments were \$111,240.

Loans expected to be collected in more than one year amount to \$1,288,498 in the revolving loan special revenue fund. At December 31, 2010 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	Amount
Motor Vehicle License Tax	\$2,602,139
Local Government	2,467,194
Homestead and Rollback	2,449,863
Grants	1,905,316
Motor Vehicle Gas Tax	1,143,755
Election Results	416,628
Municipal Reimbursements	88,119
Federal Stimulus Monies	59,686
State Reimbursements	29,829
County Reimbursements	13,277
<i>Total Governmental Activities</i>	\$11,175,806

The intergovernmental receivable of \$4,056 in business-type activities represents grant monies.

Note 10 - 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.

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

Note 11 - 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 12 – Capital Leases

The County has existing leases for a street sweeper, 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 \$493,687, 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:

	Governmental Funds
<i>Asset:</i>	
Equipment	\$493,687
Less: Accumulated Depreciation	(268,769)
Total Book Value as of December 31, 2010	\$224,918

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:

Year Ending December 31,	Governmental Funds
2011	\$162,705
2012	28,707
2013	7,881
2014	4,659
Total	203,952
Less: Amount Representing Interest	(14,382)
Present Value of Net Minimum Lease Payments	\$189,570

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. These expenditures are reflected as program expenditures on a budgetary basis.

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

Note 13 - Capital Assets

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Governmental Activities:				
Capital assets not being depreciated				
Land	\$2,625,142	\$0	\$0	\$2,625,142
Construction in progress	6,679,168	2,229,075	(6,516,383)	2,391,860
Total capital assets not being depreciated	<u>9,304,310</u>	<u>2,229,075</u>	<u>(6,516,383)</u>	<u>5,017,002</u>
Capital assets being depreciated				
Buildings and improvements	68,593,708	204,697	(27,025)	68,771,380
Equipment, furniture and fixtures	14,531,387	1,001,085	(700,913)	14,831,559
Vehicles	9,946,325	954,914	(426,425)	10,474,814
Infrastructure	92,986,841	7,298,333	(673,886)	99,611,288
Total capital assets being depreciated	<u>186,058,261</u>	<u>9,459,029</u>	<u>(1,828,249)</u>	<u>193,689,041</u>
Accumulated depreciation				
Buildings and improvements	(20,227,395)	(1,589,371)	16,215	(21,800,551)
Equipment, furniture and fixtures	(11,377,872)	(1,125,081)	655,873	(11,847,080)
Vehicles	(7,406,022)	(694,310)	407,204	(7,693,128)
Infrastructure	(45,321,448)	(3,413,766)	94,344	(48,640,870)
Total accumulated depreciation	<u>(84,332,737)</u>	<u>(6,822,528) *</u>	<u>1,173,636</u>	<u>(89,981,629)</u>
Capital assets being depreciated, net	<u>101,725,524</u>	<u>2,636,501</u>	<u>(654,613)</u>	<u>103,707,412</u>
Governmental activities capital assets, net	<u>\$111,029,834</u>	<u>\$4,865,576</u>	<u>(\$7,170,996)</u>	<u>\$108,724,414</u>
Business - Type Activities				
Capital assets not being depreciated				
Land	\$221,366	\$4,400	\$0	\$225,766
Construction in progress	11,505,773	4,357,919	(9,110,783)	6,752,909
Total capital assets not being depreciated	<u>11,727,139</u>	<u>4,362,319</u>	<u>(9,110,783)</u>	<u>6,978,675</u>
Capital assets being depreciated				
Buildings and improvements	13,415,760	0	0	13,415,760
Equipment, furniture and fixtures	1,317,620	16,200	(26,154)	1,307,666
Vehicles	943,348	156,583	(19,438)	1,080,493
Infrastructure	81,541,819	9,110,783	0	90,652,602
Total capital assets being depreciated	<u>97,218,547</u>	<u>9,283,566</u>	<u>(45,592)</u>	<u>106,456,521</u>
Accumulated depreciation				
Buildings and improvements	(5,819,189)	(269,108)	0	(6,088,297)
Equipment, furniture and fixtures	(1,169,758)	(34,848)	26,154	(1,178,452)
Vehicles	(790,511)	(95,853)	19,438	(866,926)
Infrastructure	(25,698,745)	(2,266,314)	0	(27,965,059)
Total accumulated depreciation	<u>(33,478,203)</u>	<u>(2,666,123)</u>	<u>45,592</u>	<u>(36,098,734)</u>
Capital assets being depreciated, net	<u>63,740,344</u>	<u>6,617,443</u>	<u>0</u>	<u>70,357,787</u>
Business - Type activities capital assets, net	<u>\$75,467,483</u>	<u>\$10,979,762</u>	<u>(\$9,110,783)</u>	<u>\$77,336,462</u>

Trumbull County, Ohio
Notes to the Basic Financial Statements
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* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,748,563
Judicial	90,791
Public Safety	496,866
Public Works	3,639,963
Health	539,257
Human Services	307,088
Total	<u>\$6,822,528</u>

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.

Note 15 - 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 2010. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Note 16 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2010, the County contracted with the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for insurance coverage as follows:

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

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	275,895,120
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	1,000,000

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the 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 \$683,282 have been accrued as a liability based on a review of January, 2011 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2010, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2009 and 2010 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2009	\$872,091	\$9,084,293	\$9,225,057	\$731,327
2010	731,327	8,444,331	8,492,376	683,282

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2010 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2010. The minimum premium portion of intergovernmental payable is \$542,035 and the actual claim costs are \$1,661,950. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Trumbull County, Ohio
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Incurred but not reported claims and premium of \$3,204,241 have been accrued as a liability at December 31, 2010, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2010, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2009 and 2010 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Worker's Compensation Estimate	Balance at End of Year
2009	\$1,696,098	\$245,481	\$508,940	\$676,265	\$2,108,904
2010	2,108,904	144,576	636,936	1,045,662	2,662,206

Note 17 – Short-Term Obligations

A summary of note transactions for the year ended December 31, 2010 follows:

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Governmental Activities				
Issued October 20, 2009:				
County Motorized Equipment	\$265,000	\$0	(\$265,000)	\$0
County Software Equipment	975,000	0	(975,000)	0
<i>Total Issued October 20, 2009</i>	<u>1,240,000</u>	<u>0</u>	<u>(1,240,000)</u>	<u>0</u>
Issued March 22, 2010:				
County Motorized Equipment	0	265,000	(265,000)	0
County Software Equipment	0	975,000	(975,000)	0
Unamortized Premium	0	6,138	(6,138)	0
<i>Total Issued March 22, 2010</i>	<u>0</u>	<u>1,246,138</u>	<u>(1,246,138)</u>	<u>0</u>
Total Governmental Activities	<u>\$1,240,000</u>	<u>\$1,246,138</u>	<u>(\$2,486,138)</u>	<u>\$0</u>
Business Type Activities				
Water Fund				
Issued March 24, 2009:				
Brookfield Waste Water Treatment Plant	\$300,000	\$0	(\$300,000)	0
Westview Drive Water	35,000	0	(35,000)	0
<i>Total Issued March 24, 2009</i>	<u>335,000</u>	<u>0</u>	<u>(335,000)</u>	<u>0</u>
Issued March 22, 2010:				
Brookfield Waste Water Treatment Plant	0	300,000	(300,000)	0
Unamortized Premium	0	1,485	(1,485)	0
<i>Total Issued March 22, 2010</i>	<u>0</u>	<u>301,485</u>	<u>(301,485)</u>	<u>0</u>
Total Water Fund	<u>335,000</u>	<u>301,485</u>	<u>(636,485)</u>	<u>0</u>

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Business Type Activities				
Sewer Fund				
Issued March 24, 2009:				
Kermont Heights Sewer	\$200,000	\$0	(\$200,000)	\$0
Scott Street Sewer Improvements	125,000	0	(125,000)	0
Brookfield Center North - Additional	440,000	0	(440,000)	0
North River Road Sewer	130,000	0	(130,000)	0
Golf/Wintergreen Sewer	650,000	0	(650,000)	0
Golf/Wintergreen Sewer	50,000	0	(50,000)	0
Andrews Drive Sewer	310,000	0	(310,000)	0
Bedford Road Sewer	30,000	0	(30,000)	0
Springwood Trace Sewer	45,000	0	(45,000)	0
Westview Drive Sewer	675,000	0	(675,000)	0
<i>Total Issued March 24, 2009</i>	<u>2,655,000</u>	<u>0</u>	<u>(2,655,000)</u>	<u>0</u>
Issued October 20, 2009:				
Kermont Heights Sewer	100,000	0	(100,000)	0
North River Road Sewer - Additional	170,000	0	(170,000)	0
<i>Total Issued October 20, 2009</i>	<u>270,000</u>	<u>0</u>	<u>(270,000)</u>	<u>0</u>
Issued March 22, 2010:				
Kermont Heights Sewer	0	200,000	(200,000)	0
Kermont Heights Sewer	0	100,000	(100,000)	0
Scott Street Sewer Improvements	0	125,000	(125,000)	0
Brookfield Center North - Additional	0	440,000	(440,000)	0
Brookfield Center North - Additional	0	80,000	(80,000)	0
North River Road Sewer	0	130,000	(130,000)	0
North River Road Sewer - Additional	0	170,000	(170,000)	0
Golf/Wintergreen Sewer	0	50,000	(50,000)	0
Golf/Wintergreen Sewer	0	650,000	(650,000)	0
Andrews Drive Sewer	0	260,000	(260,000)	0
Bedford Road Sewer	0	30,000	(30,000)	0
Springwood Trace Sewer	0	45,000	(45,000)	0
Westview Drive Sewer	0	600,000	(600,000)	0
Unamortized Premium	0	14,256	(14,256)	0
<i>Total Issued March 22, 2010</i>	<u>0</u>	<u>2,894,256</u>	<u>(2,894,256)</u>	<u>0</u>
Issued September 20, 2010:				
Kermont Heights Sewer	0	200,000	0	200,000
Kermont Heights Sewer	0	100,000	0	100,000
Brookfield Center North - Additional	0	440,000	0	440,000
Brookfield Center North - Additional	0	80,000	0	80,000
North River Road Sewer	0	130,000	0	130,000
North River Road Sewer - Additional	0	170,000	0	170,000
Andrews Drive Sewer	0	260,000	0	260,000
Bedford Road Sewer	0	30,000	0	30,000
Springwood Trace Sewer	0	45,000	0	45,000
Westview Drive Sewer	0	600,000	0	600,000
Overland Avenue/Elm Road Sewer	0	230,000	0	230,000
Unamortized Premium	0	17,160	(8,580)	8,580
<i>Total Issued September 20, 2010</i>	<u>0</u>	<u>2,302,160</u>	<u>(8,580)</u>	<u>2,293,580</u>
Total Sewer Fund	<u>2,925,000</u>	<u>5,196,416</u>	<u>(5,827,836)</u>	<u>2,293,580</u>
Total Business Type Activities	<u><u>\$3,260,000</u></u>	<u><u>\$5,497,901</u></u>	<u><u>(\$6,464,321)</u></u>	<u><u>\$2,293,580</u></u>

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On March 22, 2010, the County issued \$4,420,000 of bond anticipation notes at a rate of 1.75 percent that matured on September 21, 2010. These notes helped finance Scott Street Sewer Improvements, Golf/Wintergreen Sewer, Kermont Heights Sewer, Brookfield Center North, North River Road Sewer, Andrews Drive Sewer, Bedford Road Sewer, Springwood Trace Sewer and Westview Drive Sewer. These notes were issued at a premium of \$21,879.

On September 20, 2010, the County issued \$2,285,000 of bond anticipation notes at a rate of 2.25 percent maturing on March 21, 2011. These notes helped finance Kermont Heights Sewer, Brookfield Center North, North River Road Sewer, Andrews Drive Sewer, Bedford Road Sewer, Springwood Trace Sewer, Westview Drive Water, and Overland Avenue/Elm Road Sewer. These notes were issued at a premium of \$17,160.

All notes are backed by the full faith and credit of Trumbull County and mature within one year. The note liabilities are reflected in the funds which received the proceeds.

Note 18 - 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
Business-Type Activities			
<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 4.20	235,000	2023
Sewer District Improvement - Elm Road - 1999	6.0	22,500	2019
Brookfield Wastewater - 2010	2.0 - 3.0	310,000	2015
Sanitary Equipment - 2010	2.0 - 3.0	160,000	2015
<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
<i>OPWC Loans:</i>			
Logan Arms Sewer Replacement - 2002	0.00	80,530	2017
Newton Manor Sewer Replacement - 2005	0.00	308,780	2025
5th Avenue Pump Station Replacement - 2001	0.00	283,495	2023
Water Project - 1995	0.00	277,045	2015
Youngstown/Warren Regional Airport Waterline Project - 2002	0.00	194,567	2022
Warren Township Meadowbrook Waterline Project - 2002	0.00	118,126	2023
Kings Graves Waterline Project - 2004	0.00	274,900	2024
Champion Water Tower - 2009	0.00	708,671	2030

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business - Type Activies (continued)			
<i>OWDA Loans:</i>			
Mosquito Creek Sewer - 1987	10.54 %	\$8,548,133	2011
Stewart Sharon Road Sewer - 2009	10.54	275,341	2029
Scott Street Sanitary Sewer - 2009	10.54	236,830	2029
Mosquito Creek Digester Air System - 2009	4.26	370,558	2029
Sampson Drive Sewer Improvements - 2009	3.76	96,291	2029
March Avenue Sewer Improvements - 2009	3.76	603,701	2029
State Road Avenue Sewer Improvements - 2009	3.76	770,063	2029
East Central Bazetta Sewer Improvements - 2009	3.76	1,576,415	2029
Lakeshore Sewer Improvements - 2009	3.76	1,507,698	2029
Little Squaw Creek Interceptor - 2009	3.75	613,827	2029
Brookfield Center Phase II Sanitary Sewers - 2010	3.34	177,369	2030
Golf and Wintergreen Sanitary Sewers - 2010	3.34	454,616	2030
Bedford Road Sanitary Sewer - 2010	0.00	62,717	2030
West Bolindale Sanitary Sewer - 2010	0.00	96,873	2030
Champion Water Tower - 2009	4.26	761,292	2029
<i>Notes Payable</i>			
Little Squaw Creek Sewer Phase II - 2009	2.75	525,000	2011
Governmental Activities			
<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	2017
Brookfield Center South Sewer - 2008	3.0 to 5.0	160,000	2028
Motor Vehicle Equipment - 2010	2.0 to 3.0	275,000	2015
Computer Hardware and Software - 2010	2.0 to 3.0	985,000	2015
<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

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities (continued)			
<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	2027
Rehabilitation Project - 2005	0.00	281,352	2024
Rehabilitation Project - 2005	0.00	265,245	2026
Rehabilitation Project - 2005	0.00	400,000	2025
Rehabilitation Project - 2006	0.00	347,128	2025
<i>OWDA Loan - Mosquito Creek - 1987</i>	10.54	3,422,483	2011

Changes in the County's long-term obligations during 2010 were as follows:

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Business Type Activities					
General Obligation Bonds					
<i>Water Fund</i>					
Water Project - Serial Bonds	\$93,418	\$0	(\$17,650)	\$75,768	\$18,081
Unamortized Premium	955	0	(191)	764	0
Unamortized Accounting Loss	(5,818)	0	1,164	(4,654)	0
Total Water Fund	88,555	0	(16,677)	71,878	18,081
<i>Sewer Fund</i>					
Wastewater Treatment Plant - Serial Bonds	360,000	0	(65,000)	295,000	70,000
Unamortized Premium	3,710	0	(742)	2,968	0
Unamortized Accounting Loss	(14,357)	0	2,871	(11,486)	0
<i>Weathersfield Hilltop Sewer</i>					
Serial Bonds	85,000	0	(10,000)	75,000	10,000
Term Bonds	90,000	0	0	90,000	0
Sewer District Imp - Elm Road - Serial Bonds	14,424	0	(1,125)	13,299	1,125
<i>Brookfield Wastewater</i>					
Serial Bonds	0	180,000	0	180,000	60,000
Term Bonds	0	130,000	0	130,000	0
Unamortized Premium	0	11,548	(722)	10,826	0
<i>Sanitary Equipment</i>					
Serial Bonds	0	90,000	0	90,000	30,000
Term Bonds	0	70,000	0	70,000	0
Unamortized Premium	0	6,025	(376)	5,649	0
Total Sewer Fund	538,777	487,573	(75,094)	951,256	171,125
Total General Obligation Bonds	627,332	487,573	(91,771)	1,023,134	189,206
Revenue Bonds					
Hilltop Sanitary Sewer	1,733,100	0	(23,600)	1,709,500	24,600
Shannon Road Sanitary Sewer	869,300	0	(10,100)	859,200	10,500
McKinley Heights Sewer	665,600	0	(6,700)	658,900	7,000
Total Revenue Bonds	3,268,000	0	(40,400)	3,227,600	42,100

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

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Business Type Activities					
OPWC Loans					
Sewer Fund					
Logan Arms Sewer Replacement	\$30,202	\$0	(\$4,026)	\$26,176	\$4,027
Newton Manor Sewer Replacement	239,304	0	(15,439)	223,865	15,439
5th Avenue Pump Station Replacement	191,361	0	(14,174)	177,187	14,174
Total Sewer Fund	460,867	0	(33,639)	427,228	33,640
Water Fund					
Water Project	75,683	0	(13,761)	61,922	13,761
Youngstown/Warren Regional Airport Waterline Project	126,471	0	(9,728)	116,743	9,729
Warren Township Meadowbrook Waterline Project	76,784	0	(5,906)	70,878	5,906
Kings Graves Waterline Project	206,173	0	(13,745)	192,428	13,745
Champion Water Tower	708,671	0	(17,717)	690,954	35,433
Total Water Fund	1,193,782	0	(60,857)	1,132,925	78,574
Total OPWC Loans	1,654,649	0	(94,496)	1,560,153	112,214
OWDA Loans					
Sewer Fund					
Mosquito Creek Sewer	1,392,707	0	(663,669)	729,038	729,039
Stewart Sharon Road Sewer	274,341	1,000	(13,768)	261,573	13,767
Scott Street Sanitary Sewer	223,622	13,209	(11,842)	224,989	11,842
Mosquito Creek Digester Air System	370,558	0	(25,087)	345,471	12,117
Sampson Drive Sewer Improvements	96,291	0	(3,592)	92,699	3,417
March Avenue Sewer Improvements	603,701	0	(32,549)	571,152	21,057
State Road Avenue Sewer Improvements	770,063	0	(229,961)	540,102	19,912
East Central Bazetta Sewer Improvements	1,576,415	0	(54,073)	1,522,342	56,125
Lakeshore Sewer Improvements	1,507,698	0	(60,922)	1,446,776	53,339
Little Squaw Creek Interceptor	613,827	0	(21,055)	592,772	21,854
Brookfield Center Phase II Sanitary Sewers	0	177,369	(4,169)	173,200	0
Golf and Wintergreen Sanitary Sewers	0	454,616	(11,377)	443,239	0
Bedford Road Sanitary Sewer	0	62,717	(2,518)	60,199	0
West Bolindale Sanitary Sewer	0	96,873	(3,735)	93,138	0
Total Sewer Fund	\$7,429,223	\$805,784	(\$1,138,317)	\$7,096,690	\$942,469
Water Fund					
Champion Water Tower	761,292	0	(135,770)	625,522	21,939
Total OWDA Loans	8,190,515	805,784	(1,274,087)	7,722,212	964,408
Notes Payable					
Sewer Fund					
Little Squaw Creek Sewer Phase II Unamortized Premium	125,000	525,000	(125,000)	525,000	0
	0	9,067	(6,800)	2,267	0
Total Notes	125,000	534,067	(131,800)	527,267	0
Compensated Absences	295,648	19,932	(3,528)	312,052	0
Total Business Type Activities	\$14,161,144	\$1,847,356	(\$1,636,082)	\$14,372,418	\$1,307,928

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

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Road and Sewer District Imp - Serial Bonds	\$405,000	\$0	(\$45,000)	\$360,000	\$45,000
Unamortized Premium	3,013	0	(377)	2,636	0
Unamortized Accounting Loss	(13,082)	0	1,633	(11,449)	0
Agriculture and Family Education Center					
Serial Bonds	690,000	0	(75,000)	615,000	75,000
Term Bonds	620,000	0	0	620,000	0
Unamortized Premium	314	0	(22)	292	0
Geographic Information Systems - Serial Bonds	1,105,000	0	(265,000)	840,000	270,000
Unamortized Premium	13,430	0	(3,357)	10,073	0
West Hill Sewer Project					
Serial Bonds	448,000	0	(59,000)	389,000	59,000
Term Bonds	925,000	0	0	925,000	0
Unamortized Premium	20,184	0	(1,205)	18,979	0
Belmont Avenue Water Main					
Serial Bonds	90,000	0	(10,000)	80,000	10,000
Term Bonds	185,000	0	0	185,000	0
Unamortized Premium	3,945	0	(236)	3,709	0
Various Improvement Bonds					
Serial Bonds	850,000	0	(100,000)	750,000	100,000
Term Bonds	1,415,000	0	0	1,415,000	0
Unamortized Premium	47,638	0	(2,803)	44,835	0
Park-Porter Building					
Serial Bonds	470,000	0	(5,000)	465,000	5,000
Term Bonds	3,105,000	0	0	3,105,000	0
Unamortized Premium	5,084	0	(181)	4,903	0
Western Reserve Greenway					
Serial Bonds	110,000	0	(10,000)	100,000	10,000
Term Bonds	105,000	0	0	105,000	0
Jail Construction - Serial Bonds	543,025	0	(543,025)	0	0
Court of Appeals					
Serial Bonds	205,000	0	(100,000)	105,000	105,000
Term Bonds	1,230,000	0	0	1,230,000	0
County Administration Building					
Serial Bonds	440,000	0	(215,000)	225,000	225,000
Term Bonds	2,625,000	0	0	2,625,000	0
Brookfield Water Tank					
Serial Bonds	30,000	0	(15,000)	15,000	15,000
Term Bonds	200,000	0	0	200,000	0
Engineering Building					
Serial Bonds	150,000	0	(75,000)	75,000	75,000
Term Bonds	900,000	0	0	900,000	0
Computer Equipment - Serial Bonds	1,245,000	0	(5,000)	1,240,000	5,000
Brookfield Center South Sewer					
Serial Bonds	55,000	0	(5,000)	50,000	5,000
Term Bonds	100,000	0	0	100,000	0
Motor Vehicle Equipment					
Serial Bonds	0	160,000	0	160,000	50,000
Term Bonds	0	115,000	0	115,000	0
Unamortized Premium	0	10,321	(645)	9,676	0
Computer Hardware and Software					
Serial Bonds	0	570,000	0	570,000	185,000
Term Bonds	0	415,000	0	415,000	0
Unamortized Premium	0	36,957	(2,310)	34,647	0
<i>Total General Obligation Bonds</i>	<u>\$18,326,551</u>	<u>\$1,307,278</u>	<u>(\$1,536,528)</u>	<u>\$18,097,301</u>	<u>\$1,239,000</u>

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

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
Governmental Activities					
Special Assessment Bonds					
with Governmental Commitment					
Water District Improvement - Johnson Park	\$185,000	\$0	(\$20,000)	\$165,000	\$25,000
Unamortized Premium	1,472	0	(184)	1,288	0
Unamortized Accounting Loss	(25,374)	0	3,171	(22,203)	0
Goist Lane Water Line			0		
Serial Bonds	7,000	0	(1,000)	6,000	1,000
Term Bonds	20,000	0	0	20,000	0
Unamortized Premium	472	0	(28)	444	0
Sewer District Improvement - Elm Road	126,576	0	(9,875)	116,701	9,875
Water District Improvement - Logan Avenue	340,000	0	(30,000)	310,000	30,000
Water District Improvement - McKinley Heights	315,000	0	(30,000)	285,000	30,000
Sewer and Water Improvements	991,581	0	(187,350)	804,231	191,919
Unamortized Premium	10,134	0	(2,027)	8,107	0
Unamortized Accounting Loss	(62,863)	0	13,222	(49,641)	0
Water District Improvement - Logan Arms					
Serial Bonds	35,000	0	(10,000)	25,000	10,000
Term Bonds	115,000	0	0	115,000	0
<i>Total Special Assessment Bonds</i>	<u>2,058,998</u>	<u>0</u>	<u>(274,071)</u>	<u>1,784,927</u>	<u>297,794</u>
Revenue Bonds					
Devon Drive Sewer Project					
Serial Bonds	132,000	0	(13,000)	119,000	13,000
Term Bonds	208,000	0	0	208,000	0
Henn-Hyde Sewer Project					
Serial Bonds	214,000	0	(21,000)	193,000	22,000
Term Bonds	344,000	0	0	344,000	0
Water Meter Project - Serial Bonds	920,000	0	(220,000)	700,000	225,000
Southeast Water District					
Serial Bonds	1,209,000	0	(121,000)	1,088,000	125,000
Term Bonds	1,088,000	0	0	1,088,000	0
<i>Total Revenue Bonds</i>	<u>4,115,000</u>	<u>0</u>	<u>(375,000)</u>	<u>3,740,000</u>	<u>385,000</u>
OPWC Loans					
Precast Structure Project	250,000	0	(20,000)	230,000	20,000
North Road Reconstruction Project	612,000	0	(34,000)	578,000	34,000
Rehabilitation Project	225,459	0	(13,262)	212,197	13,262
Rehabilitation Project	211,012	0	(14,068)	196,944	14,067
Rehabilitation Project	320,000	0	(20,000)	300,000	20,000
Rehabilitation Project	277,704	0	(17,356)	260,348	17,356
<i>Total OPWC Loans</i>	<u>1,896,175</u>	<u>0</u>	<u>(118,686)</u>	<u>1,777,489</u>	<u>118,685</u>
OWDA Loan - Mosquito Creek	494,687	0	(235,734)	258,953	258,953
Capital Leases	349,612	0	(160,042)	189,570	150,789
Compensated Absences	5,951,959	396,451	(734,474)	5,613,936	216,220
Claims Payable	1,471,968	165,224	(636,936)	1,000,256	570,056
<i>Total Governmental Activities</i>	<u>\$34,664,950</u>	<u>\$1,868,953</u>	<u>(\$4,071,471)</u>	<u>\$32,462,432</u>	<u>\$3,236,497</u>

During 2010, Trumbull County entered into a various loans with the Ohio Water Development Authority in the amount of \$805,784. The proceeds of these loans were used for various sewer projects.

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). 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.

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

Lines of credit had been established for the Ohio Water Development Authority in the amount of \$1,124,787 for various sewer treatment projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements.

The balance of these loans is as follows:

Enterprise Funds

	December 31, 2010	Lines of Credit
<i>Sewer Fund:</i>		
OWDA Sewer:		
Brookfield Center Phase II Sanitary Sewers	\$173,200	\$234,588
Golf and Wintergreen Sanitary Sewers	443,239	640,099
Bedford Road Sanitary Sewer	60,199	100,720
West Bolindale Sanitary Sewer	93,138	149,380
Total Loans not Finalized:	\$769,776	\$1,124,787

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, 2010, \$3,100,521 of principal and interest on these bonds outstanding was considered defeased.

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 activities 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 and the children services special revenue 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 developmental disabilities, community mental health, children services, motor vehicle gasoline tax, bureau of support, real estate assessment, dog and kennel, community based correctional facility, delinquent real estate tax assessment collector, certificate of title, emergency 911, youth services, 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, the 5th Avenue Pump Station Replacement and Champion Water Tower 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 Governmental 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 \$4,944,865. Principal and interest paid for the current year were \$526,438 and sales tax revenue was \$20,637,988.

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

The County has pledged future water revenues to repay OPWC loans and OWDA loans. All debt is payable solely from net revenues and are payable through 2030. Annual principal payments on the water debt are expected to require 5 percent of net revenues and 1 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$2,051,670. Principal and interest paid for the current year was \$223,948, total net revenues were \$1,408,552 and total revenues were \$4,762,597.

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 2048. Annual principal and interest payments on the sewer debt are expected to require 17 percent of net revenues and 7 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$14,878,212. Principal and interest paid for the current year were \$1,657,483, total net revenues were \$3,236,543 and total revenues were \$12,155,359.

On March 22, 2010, the County issued \$525,000 of bond anticipation notes at a rate of 2.75 percent maturing on March 21, 2011. These notes were used for the Little Squaw Creek sewer project. 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, revenue, OWDA and OPWC long-term obligations:

Business-Type Activities

	General Obligation Bonds Serial and Term		Revenue Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2011	\$189,206	\$19,402	\$42,100	\$129,673	\$112,214	\$964,408	\$266,400
2012	194,738	16,269	44,100	127,727	112,213	243,502	210,430
2013	195,702	12,832	45,900	125,859	112,214	251,956	201,977
2014	206,235	9,228	47,800	123,975	112,214	260,735	193,200
2015	111,432	5,606	49,900	121,869	105,333	269,855	184,079
2016 - 2020	76,754	19,726	283,200	575,773	478,173	1,498,998	770,668
2021 - 2025	45,000	3,825	349,000	509,869	368,341	1,786,520	483,149
2026 - 2030	0	0	430,300	428,605	159,451	1,676,462	139,272
2031 - 2035	0	0	530,500	328,483	0	0	0
2036 - 2040	0	0	653,800	205,048	0	0	0
2041 - 2045	0	0	607,100	61,720	0	0	0
2046 - 2048	0	0	143,900	1,917	0	0	0
Total	\$1,019,067	\$86,888	\$3,227,600	\$2,740,518	\$1,560,153	\$6,952,436	\$2,449,175

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

Governmental Activities

	General Obligation Bonds Serial and Term		Special Assessment Bonds Serial and Term		Sales Tax Revenue Bonds Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$1,239,000	\$787,908	\$297,794	\$81,211	\$385,000	\$140,187
2012	1,324,000	738,347	308,261	69,903	400,000	128,637
2013	1,374,000	688,755	318,298	57,816	410,000	116,638
2014	1,504,000	610,677	328,764	44,875	170,000	103,314
2015	1,569,000	577,414	123,568	31,466	175,000	97,787
2016 - 2020	6,081,000	2,023,043	443,247	58,810	970,000	388,702
2021 - 2025	2,315,000	950,633	25,000	2,503	795,000	189,775
2026 - 2030	1,093,000	509,365	2,000	85	435,000	39,825
2031 - 2035	1,000,000	275,000	0	0	0	0
2036 - 2037	480,000	36,250	0	0	0	0
Total	\$17,979,000	\$7,197,392	\$1,846,932	\$346,669	\$3,740,000	\$1,204,865

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2011	\$258,953	\$16,990	\$118,685
2012	0	16,990	118,686
2013	0	0	118,685
2014	0	0	118,686
2015	0	0	118,685
2016 - 2020	0	0	593,428
2021 - 2025	0	0	509,367
2026 - 2027	0	0	81,267
Total	\$258,953	\$33,980	\$1,777,489

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, 2010, are an overall debt margin of \$66,238,229 an unvoted debt margin of \$16,360,675.

Industrial Development Revenue Bonds

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$14,945,000 at December 31, 2010, 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.

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

Note 19 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

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

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009 and 2008 were \$5,419,219, \$5,084,291 and \$4,147,244, respectively. For 2010, 96.15 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$43,946 made by the County and \$61,524 made by plan members.

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

State Teachers Retirement System

Plan Description – The County participates 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 STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771, or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on 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 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 of 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 member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the year ended December 31, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2010, 2009 and 2008 were \$276,840, \$277,226 and \$254,022 respectively. For 2010, 89.79 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2010.

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

Note 20 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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

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

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

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

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

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

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

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009 and 2008 were \$3,089,461, \$3,676,333 and \$4,147,244, respectively. For 2010, 96.15 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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

State Teachers Retirement System

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2010, 2009 and 2008 were \$21,295, \$21,325 and \$19,540 respectively; 89.79 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008.

Note 21 – Interfund Transactions

Interfund Transfers

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

Transfers To	Transfers From					Totals
	General	County Board of Developmental Disabilities	Water	Sewer	Other Governmental Funds	
General	\$0	\$0	\$0	\$0	\$65	\$65
Public Assistance	1,048,289	0	0	0	0	1,048,289
Water	0	0	0	523,756	91,920	615,676
Sewer	0	0	1,499,928	0	12,296	1,512,224
Other Governmental Funds	1,920,926	500,000	232,575	34,227	651,978	3,339,706
Totals	\$2,969,215	\$500,000	\$1,732,503	\$557,983	\$756,259	\$6,515,960

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 remaining general fund transfers were made to move unrestricted balances to support programs and projects accounted for in other nonmajor governmental funds. The county board of developmental disabilities special revenue fund transfer to the permanent improvement fund was for developmental disability capital improvement projects. The

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

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 water and sewer enterprise fund transfers to the county computerization capital projects fund were for principal and interest payments on note issues. The drug law enforcement and the law enforcement trust special revenue fund transfers to the drug prosecution unit special revenue fund was for a local grant match requirement. The senior citizens levy special revenue fund transfer to the elderly affairs fund was an annual subsidy for the operation of nutrition and transportation services. The trumbull area coordinated transportation special revenue transfer to the general fund was for unclaimed monies. The permanent improvement, construction and county computerization capital project funds transfers to the county computerization capital projects fund were for principal and interest payments on note issues. The construction capital projects fund transfers to the water and sewer funds were for project reimbursements.

Interfund Balances

Interfund balances at December 31, 2010, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable					Totals
	General	Public Assistance	Other Governmental Funds	Sewer	Internal Service	
General	\$0	\$0	\$783	\$0	\$203,682	\$204,465
Public Assistance	53,153	0	1,831	0	26,625	81,609
County Board of						
Developmental Disabilities	6,921	0	0	0	237,609	244,530
Community Mental Health	3,166	0	0	0	8,366	11,532
Children Services	11,630	0	0	0	57,602	69,232
Water	60	0	0	49,114	28,973	78,147
Sewer	796	0	0	0	177,975	178,771
Internal Service	0	0	0	0	1,789	1,789
Other Governmental Funds	53,032	151,906	66,843	0	280,303	552,084
Totals	\$128,758	\$151,906	\$69,457	\$49,114	\$1,022,924	\$1,422,159

Note 22 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board Members are appointed equally by the Trumbull and Mahoning County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and 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 2009, the County gave an additional \$50,000. 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.

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

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 Developmental disabilities, 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 2010, the County did not contribute to the Family and Children First Council.

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.

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 Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2010, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

Note 23 - Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2010 was \$653,200.

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

Note 24 - Related Organizations

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 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 2010.

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.

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 2010.

Note 25 - Related Party Transactions

During 2010, 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 \$2,472,946 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.

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

Note 26 - Subsequent Events

On March 18, 2011, the County issued \$1,090,000 of 6-month notes at a rate of 2.25 percent, maturing on September 20, 2011, in anticipation of the issuance of bonds for the following purposes.

Amount	Purpose
\$440,000	Brookfield Center North Phase II
80,000	Brookfield Center North Phase III
525,000	Little Squaw Creek Interceptor Phase II
45,000	Springwood Trace Sewer
<u>\$1,090,000</u>	Total 6-month Notes

On March 18, 2011, the County issued \$930,000 of 12-month notes at a rate of 1.75 percent, maturing on March 16, 2012, in anticipation of the issuance of bonds for the following purpose.

Amount	Purpose
\$300,000	Kermont Height Sewer
230,000	Overland Avenue and Elm Road Sewer
400,000	Arms Drive Sewer
<u>\$930,000</u>	Total 12-month Notes

On March 21, 2011, the County fully retired \$1,190,000 of 6-month notes for the North River Road Sewer, Andrews Drive Sewer, Bedford Road Sewer and the Westview Drive Sewer.

Note 27 - Fairhaven Sheltered Workshop, Inc.

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 developmentally disabled 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 2010 or 2009.

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

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.

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 \$2,472,946 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.

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

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 \$794 in 2010 and \$1,431 in 2009.

Property and Equipment

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

Description	Acquired	Cost
Fyda Freightliner Truck	3/6/2003	\$56,291
'05 International - 4400 4x2 Truck	2/1/2004	52,170
'06 Econoline Van	8/3/2006	15,000

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 TCBDD. Maintenance and cost of parts for repairs used for Fairhaven Industries shall be the responsibility of TCBDD.

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

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. Accordingly, certain costs have been allocated between the programs and the supporting services provided in the statements of functional expenses.

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, 2010, 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 one customer which constitutes 48.88 percent of the Organization’s total accounts receivable.

In-Kind

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

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

Net Assets

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

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.

Law Library Fund - To account for intergovernmental monies used in the operation of the County Law Library.

(continued)

Nonmajor Special Revenue Funds (continued)

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.

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.

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

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.

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

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$20,360,815	\$8,246,087	\$28,606,902
Cash and Cash Equivalents In Segregated Accounts	11,660	0	11,660
Materials and Supplies Inventory	391,580	0	391,580
Accrued Interest Receivable	1,045	2,804	3,849
Accounts Receivable	373,008	47,475	420,483
Interfund Receivable	69,457	0	69,457
Intergovernmental Receivable	4,152,768	0	4,152,768
Prepaid Items	18,787	2,219	21,006
Property Taxes Receivable	2,487,702	0	2,487,702
Loans Receivable	1,402,132	0	1,402,132
<i>Total Assets</i>	<u>\$29,268,954</u>	<u>\$8,298,585</u>	<u>\$37,567,539</u>
Liabilities			
Accounts Payable	\$942,291	\$11,469	\$953,760
Accrued Wages	228,049	0	228,049
Contracts Payable	0	41,933	41,933
Intergovernmental Payable	106,715	0	106,715
Matured Compensated Absences Payable	22,371	0	22,371
Interfund Payable	551,272	812	552,084
Deferred Revenue	6,076,077	0	6,076,077
<i>Total Liabilities</i>	<u>7,926,775</u>	<u>54,214</u>	<u>7,980,989</u>
Fund Balances			
Reserved for Encumbrances	5,438,668	888,417	6,327,085
Reserved for Loans Receivable	1,288,498	0	1,288,498
Unreserved, Undesignated, Reported in:			
Special Revenue Funds	14,615,013	0	14,615,013
Capital Projects Funds	0	7,355,954	7,355,954
<i>Total Fund Balances</i>	<u>21,342,179</u>	<u>8,244,371</u>	<u>29,586,550</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$29,268,954</u>	<u>\$8,298,585</u>	<u>\$37,567,539</u>

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

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$1,969,154	\$0	\$1,969,154
Intergovernmental	27,287,817	68,379	27,356,196
Interest	21,642	5,549	27,191
Fees, Licenses and Permits	572,730	521,824	1,094,554
Fines and Forfeitures	1,430,742	423,622	1,854,364
Rentals and Royalties	6,223	0	6,223
Charges for Services	4,792,327	0	4,792,327
Contributions and Donations	8,741	0	8,741
Special Assessments	37	541,586	541,623
Other	301,401	30,324	331,725
<i>Total Revenues</i>	<u>36,390,814</u>	<u>1,591,284</u>	<u>37,982,098</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	7,244,033	0	7,244,033
Judicial	695,815	0	695,815
Public Safety	7,813,770	0	7,813,770
Public Works	11,507,649	0	11,507,649
Health	196,009	0	196,009
Human Services	8,949,255	0	8,949,255
Economic Development and Assistance	223,826	0	223,826
Capital Outlay	0	1,201,725	1,201,725
Debt Service:			
Principal Retirement	157,281	0	157,281
Interest and Fiscal Charges	7,146	14,462	21,608
<i>Total Expenditures</i>	<u>36,794,784</u>	<u>1,216,187</u>	<u>38,010,971</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(403,970)</u>	<u>375,097</u>	<u>(28,873)</u>
Other Financing Sources (Uses)			
Transfers In	2,118,150	1,221,556	3,339,706
Transfers Out	(274,873)	(481,386)	(756,259)
<i>Total Other Financing Sources (Uses)</i>	<u>1,843,277</u>	<u>740,170</u>	<u>2,583,447</u>
<i>Net Change in Fund Balances</i>	1,439,307	1,115,267	2,554,574
<i>Fund Balances Beginning of Year</i>	<u>19,902,872</u>	<u>7,129,104</u>	<u>27,031,976</u>
<i>Fund Balances End of Year</i>	<u><u>\$21,342,179</u></u>	<u><u>\$8,244,371</u></u>	<u><u>\$29,586,550</u></u>

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

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,107,286	\$360,381	\$6,617,625	\$56,265
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	391,580	0	0	0
Accrued Interest Receivable	879	0	0	0
Accounts Receivable	0	223,148	0	1,501
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	3,762,054	0	0	0
Prepaid Items	381	0	258	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,262,180</u>	<u>\$583,529</u>	<u>\$6,617,883</u>	<u>\$57,766</u>
Liabilities				
Accounts Payable	\$475,582	\$13,539	\$71,225	\$4,770
Accrued Wages	68,354	58,022	14,253	0
Intergovernmental Payable	14,354	12,184	2,993	0
Matured Compensated Absences Payable	16,640	5,619	0	0
Interfund Payable	211,224	148,175	2,056	0
Deferred Revenue	3,201,300	0	0	0
<i>Total Liabilities</i>	<u>3,987,454</u>	<u>237,539</u>	<u>90,527</u>	<u>4,770</u>
Fund Balances				
Reserved for Encumbrances	1,425,784	78,106	645,555	17
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	1,848,942	267,884	5,881,801	52,979
<i>Total Fund Balances (Deficit)</i>	<u>3,274,726</u>	<u>345,990</u>	<u>6,527,356</u>	<u>52,996</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,262,180</u>	<u>\$583,529</u>	<u>\$6,617,883</u>	<u>\$57,766</u>

Dog and Kennel	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title	Recorders Supplemental
\$161,191	\$459,540	\$29,303	\$69,431	\$980,516	\$385,744	\$292,041
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
510	1,739	2,940	0	0	60,690	235
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,498	0	10,151
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$161,701</u>	<u>\$461,279</u>	<u>\$32,243</u>	<u>\$69,431</u>	<u>\$982,014</u>	<u>\$446,434</u>	<u>\$302,427</u>
\$3,857	\$0	\$29,303	\$295	\$2,041	\$981	\$9,352
3,404	858	0	0	5,884	8,779	0
714	180	0	9,881	1,235	1,843	0
0	0	0	0	0	0	0
2,475	285	0	0	1,713	8,784	0
0	0	0	0	0	0	0
<u>10,450</u>	<u>1,323</u>	<u>29,303</u>	<u>10,176</u>	<u>10,873</u>	<u>20,387</u>	<u>9,352</u>
2,545	414	0	2,376	24,502	25	500
0	0	0	0	0	0	0
<u>148,706</u>	<u>459,542</u>	<u>2,940</u>	<u>56,879</u>	<u>946,639</u>	<u>426,022</u>	<u>292,575</u>
<u>151,251</u>	<u>459,956</u>	<u>2,940</u>	<u>59,255</u>	<u>971,141</u>	<u>426,047</u>	<u>293,075</u>
<u>\$161,701</u>	<u>\$461,279</u>	<u>\$32,243</u>	<u>\$69,431</u>	<u>\$982,014</u>	<u>\$446,434</u>	<u>\$302,427</u>

(continued)

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

	Emergency 911	Youth Services	Elderly Affairs	Law Library
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,481,514	\$1,075,350	\$284,332	\$49,082
Cash and Cash Equivalents				
In Segregated Accounts	0	0	11,660	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	81,645	0
Interfund Receivable	0	0	69,457	0
Intergovernmental Receivable	0	0	104,758	3,639
Prepaid Items	6,338	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,487,852</u>	<u>\$1,075,350</u>	<u>\$551,852</u>	<u>\$52,721</u>
Liabilities				
Accounts Payable	\$3,387	\$20,725	\$44,136	\$6,599
Accrued Wages	41,745	9,625	14,208	0
Intergovernmental Payable	8,766	2,022	3,254	0
Matured Compensated Absences Payable	112	0	0	0
Interfund Payable	25,057	0	29,915	0
Deferred Revenue	0	0	104,758	0
<i>Total Liabilities</i>	<u>79,067</u>	<u>32,372</u>	<u>196,271</u>	<u>6,599</u>
Fund Balances				
Reserved for Encumbrances	194,313	22,957	8,417	4,612
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	<u>2,214,472</u>	<u>1,020,021</u>	<u>347,164</u>	<u>41,510</u>
<i>Total Fund Balances (Deficit)</i>	<u>2,408,785</u>	<u>1,042,978</u>	<u>355,581</u>	<u>46,122</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,487,852</u>	<u>\$1,075,350</u>	<u>\$551,852</u>	<u>\$52,721</u>

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Hillside Administration
\$442,278	\$1,829,886	\$245,311	\$217,666	\$282,153	\$267,112
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	166	0	0
0	0	0	0	0	600
0	0	0	0	0	0
98,449	158,294	1,533	0	0	0
0	0	0	0	0	0
0	2,487,702	0	0	0	0
0	0	0	1,402,132	0	0
<u>\$540,727</u>	<u>\$4,475,882</u>	<u>\$246,844</u>	<u>\$1,619,964</u>	<u>\$282,153</u>	<u>\$267,712</u>
\$144,398	\$98,613	\$0	\$0	\$0	\$0
0	1,654	528	0	0	0
41,544	616	111	0	1,088	0
0	0	0	0	0	0
37,000	79,176	189	0	4,353	0
98,449	2,645,996	1,533	0	0	0
<u>321,391</u>	<u>2,826,055</u>	<u>2,361</u>	<u>0</u>	<u>5,441</u>	<u>0</u>
1,893,061	1,130,926	0	0	0	0
0	0	0	1,288,498	0	0
<u>(1,673,725)</u>	<u>518,901</u>	<u>244,483</u>	<u>331,466</u>	<u>276,712</u>	<u>267,712</u>
<u>219,336</u>	<u>1,649,827</u>	<u>244,483</u>	<u>1,619,964</u>	<u>276,712</u>	<u>267,712</u>
<u>\$540,727</u>	<u>\$4,475,882</u>	<u>\$246,844</u>	<u>\$1,619,964</u>	<u>\$282,153</u>	<u>\$267,712</u>

(continued)

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

	Law Enforcement Trust	Law Enforcement Agency	Drug Task Force	Redevelopment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$63,562	\$4,939	\$51,149	\$251,378
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	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$63,562</u>	<u>\$4,939</u>	<u>\$51,149</u>	<u>\$251,378</u>
Liabilities				
Accounts Payable	\$382	\$0	\$9,508	\$0
Accrued Wages	0	0	735	0
Intergovernmental Payable	0	0	155	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	425	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>382</u>	<u>0</u>	<u>10,823</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	1,285	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	61,895	4,939	40,326	251,378
<i>Total Fund Balances (Deficit)</i>	<u>63,180</u>	<u>4,939</u>	<u>40,326</u>	<u>251,378</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$63,562</u>	<u>\$4,939</u>	<u>\$51,149</u>	<u>\$251,378</u>

Local Law Enforcement Block Grant	Community Gun Violence Block Grant	Homeland Security	FEMA Community Emergency Response	Workforce Development	Total Nonmajor Special Revenue Funds
\$6,104	\$124,100	\$1,800	\$577	\$163,199	\$20,360,815
0	0	0	0	0	11,660
0	0	0	0	0	391,580
0	0	0	0	0	1,045
0	0	0	0	0	373,008
0	0	0	0	0	69,457
0	0	24,041	0	0	4,152,768
0	161	0	0	0	18,787
0	0	0	0	0	2,487,702
0	0	0	0	0	1,402,132
<u>\$6,104</u>	<u>\$124,261</u>	<u>\$25,841</u>	<u>\$577</u>	<u>\$163,199</u>	<u>\$29,268,954</u>
\$0	\$0	\$3,598	\$0	\$0	\$942,291
0	0	0	0	0	228,049
0	5,775	0	0	0	106,715
0	0	0	0	0	22,371
0	445	0	0	0	551,272
0	0	24,041	0	0	6,076,077
0	6,220	27,639	0	0	7,926,775
0	3,273	0	0	0	5,438,668
0	0	0	0	0	1,288,498
6,104	114,768	(1,798)	577	163,199	14,615,013
6,104	118,041	(1,798)	577	163,199	21,342,179
<u>\$6,104</u>	<u>\$124,261</u>	<u>\$25,841</u>	<u>\$577</u>	<u>\$163,199</u>	<u>\$29,268,954</u>

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

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	8,130,861	3,707,058	0	0
Interest	21,469	0	0	0
Fees, Licenses and Permits	2,900	0	0	0
Fines and Forfeitures	138,568	0	0	0
Rentals and Royalties	2,623	0	0	0
Charges for Services	42,338	591,451	1,870,320	24,550
Contributions and Donations	8,736	0	0	0
Special Assessments	37	0	0	0
Other	155,107	0	0	0
<i>Total Revenues</i>	<u>8,502,639</u>	<u>4,298,509</u>	<u>1,870,320</u>	<u>24,550</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	1,756,705	0
Judicial	0	0	0	27,476
Public Safety	0	0	0	0
Public Works	7,840,636	0	0	0
Health	0	0	0	0
Human Services	0	4,684,793	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	157,281	0	0	0
Interest and Fiscal Charges	7,146	0	0	0
<i>Total Expenditures</i>	<u>8,005,063</u>	<u>4,684,793</u>	<u>1,756,705</u>	<u>27,476</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>497,576</u>	<u>(386,284)</u>	<u>113,615</u>	<u>(2,926)</u>
Other Financing Sources (Uses)				
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	497,576	(286,284)	113,615	(2,926)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,777,150</u>	<u>632,274</u>	<u>6,413,741</u>	<u>55,922</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,274,726</u>	<u>\$345,990</u>	<u>\$6,527,356</u>	<u>\$52,996</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	3,652,025	1,161	0	156,746	0	0
0	0	0	0	0	0	0
307,625	0	0	46,228	0	0	0
0	0	104,650	0	3,414	0	928,840
0	0	0	0	0	0	0
3,055	0	5,260	0	51,029	507,643	8,862
5	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>310,685</u>	<u>3,652,025</u>	<u>111,071</u>	<u>46,228</u>	<u>211,189</u>	<u>507,643</u>	<u>937,702</u>
0	0	0	0	0	458,139	0
0	0	47,033	0	0	0	621,306
256,803	3,652,025	0	0	188,354	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	46,053	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>256,803</u>	<u>3,652,025</u>	<u>47,033</u>	<u>46,053</u>	<u>188,354</u>	<u>458,139</u>	<u>621,306</u>
<u>53,882</u>	<u>0</u>	<u>64,038</u>	<u>175</u>	<u>22,835</u>	<u>49,504</u>	<u>316,396</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,974)</u>	<u>0</u>	<u>0</u>
0	0	0	0	(5,974)	0	0
<u>53,882</u>	<u>0</u>	<u>64,038</u>	<u>175</u>	<u>16,861</u>	<u>49,504</u>	<u>316,396</u>
<u>97,369</u>	<u>0</u>	<u>395,918</u>	<u>2,765</u>	<u>42,394</u>	<u>921,637</u>	<u>109,651</u>
<u>\$151,251</u>	<u>\$0</u>	<u>\$459,956</u>	<u>\$2,940</u>	<u>\$59,255</u>	<u>\$971,141</u>	<u>\$426,047</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, 2010

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs	Law Library
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	194,961	1,080,287	625,035	298,352
Interest	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	70,229	0	80,470	0	0
Rentals and Royalties	0	0	0	0	0
Charges for Services	0	873,364	0	614,819	0
Contributions and Donations	0	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	146,294	0
<i>Total Revenues</i>	<u>70,229</u>	<u>1,068,325</u>	<u>1,160,757</u>	<u>1,386,148</u>	<u>298,352</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	67,034	0	0	0	288,478
Judicial	0	0	0	0	0
Public Safety	0	2,158,044	1,106,915	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	1,657,150	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>67,034</u>	<u>2,158,044</u>	<u>1,106,915</u>	<u>1,657,150</u>	<u>288,478</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,195</u>	<u>(1,089,719)</u>	<u>53,842</u>	<u>(271,002)</u>	<u>9,874</u>
Other Financing Sources (Uses)					
Transfers In	0	1,756,000	0	210,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,756,000</u>	<u>0</u>	<u>210,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,195	666,281	53,842	(61,002)	9,874
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>289,880</u>	<u>1,742,504</u>	<u>989,136</u>	<u>416,583</u>	<u>36,248</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$293,075</u>	<u>\$2,408,785</u>	<u>\$1,042,978</u>	<u>\$355,581</u>	<u>\$46,122</u>

Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan-Economic Development	Indigent Drivers Alcohol Treatment	Trumbull Area Coordinated Transportation	Hillside Administration
\$0	\$1,969,154	\$0	\$0	\$0	\$0	\$0
3,747,410	321,919	96,702	513,958	0	0	0
0	0	0	173	0	0	0
12,000	0	0	0	64,740	0	0
0	0	95,900	0	8,671	0	0
0	0	0	0	0	0	3,600
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
3,759,410	2,291,073	192,602	514,131	73,411	0	3,600
0	0	125,730	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,667,013	0	0	0	0	0	0
0	0	0	0	128,003	0	68,006
0	2,561,259	0	0	0	0	0
0	0	0	223,826	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,667,013	2,561,259	125,730	223,826	128,003	0	68,006
92,397	(270,186)	66,872	290,305	(54,592)	0	(64,406)
38,259	0	12,224	0	0	0	0
0	(185,000)	0	0	0	(65)	0
38,259	(185,000)	12,224	0	0	(65)	0
130,656	(455,186)	79,096	290,305	(54,592)	(65)	(64,406)
88,680	2,105,013	165,387	1,329,659	331,304	65	332,118
\$219,336	\$1,649,827	\$244,483	\$1,619,964	\$276,712	\$0	\$267,712

(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, 2010

	Law Enforcement Trust	Law Enforcement Agency	Drug Task Force	Redevelopment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	0	120,322	0
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	44,843
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	26,359	0	173,277	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>26,359</u>	<u>0</u>	<u>293,599</u>	<u>44,843</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	59,666	0	324,010	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>59,666</u>	<u>0</u>	<u>324,010</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(33,307)</u>	<u>0</u>	<u>(30,411)</u>	<u>44,843</u>
Other Financing Sources (Uses)				
Transfers In	0	0	1,667	0
Transfers Out	(6,250)	0	0	(77,584)
<i>Total Other Financing Sources (Uses)</i>	<u>(6,250)</u>	<u>0</u>	<u>1,667</u>	<u>(77,584)</u>
<i>Net Change in Fund Balances</i>	(39,557)	0	(28,744)	(32,741)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>102,737</u>	<u>4,939</u>	<u>69,070</u>	<u>284,119</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$63,180</u>	<u>\$4,939</u>	<u>\$40,326</u>	<u>\$251,378</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	\$1,969,154
0	0	248,162	525	4,392,333	27,287,817
0	0	0	0	0	21,642
0	94,394	0	0	0	572,730
0	0	0	0	0	1,430,742
0	0	0	0	0	6,223
0	0	0	0	0	4,792,327
0	0	0	0	0	8,741
0	0	0	0	0	37
0	0	0	0	0	301,401
0	94,394	248,162	525	4,392,333	36,390,814
0	0	243,199	0	4,304,748	7,244,033
0	0	0	0	0	695,815
0	67,953	0	0	0	7,813,770
0	0	0	0	0	11,507,649
0	0	0	0	0	196,009
0	0	0	0	0	8,949,255
0	0	0	0	0	223,826
0	0	0	0	0	157,281
0	0	0	0	0	7,146
0	67,953	243,199	0	4,304,748	36,794,784
0	26,441	4,963	525	87,585	(403,970)
0	0	0	0	0	2,118,150
0	0	0	0	0	(274,873)
0	0	0	0	0	1,843,277
0	26,441	4,963	525	87,585	1,439,307
6,104	91,600	(6,761)	52	75,614	19,902,872
\$6,104	\$118,041	(\$1,798)	\$577	\$163,199	\$21,342,179

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

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,802,753	\$1,434,814	\$1,904,713	\$946,382	\$2,157,425	\$8,246,087
Accrued Interest Receivable	0	2,482	322	0	0	2,804
Accounts Receivable	20,216	0	0	0	27,259	47,475
Prepaid Items	2,219	0	0	0	0	2,219
<i>Total Assets</i>	<u>\$1,825,188</u>	<u>\$1,437,296</u>	<u>\$1,905,035</u>	<u>\$946,382</u>	<u>\$2,184,684</u>	<u>\$8,298,585</u>
Liabilities						
Accounts Payable	\$7,726	\$0	\$0	\$0	\$3,743	\$11,469
Contracts Payable	0	8,675	24,858	8,400	0	41,933
Interfund Payable	629	0	0	0	183	812
<i>Total Liabilities</i>	<u>8,355</u>	<u>8,675</u>	<u>24,858</u>	<u>8,400</u>	<u>3,926</u>	<u>54,214</u>
Fund Balances						
Reserved for Encumbrances	69,854	65,103	115,477	626,903	11,080	888,417
Unreserved, Undesignated	1,746,979	1,363,518	1,764,700	311,079	2,169,678	7,355,954
<i>Total Fund Balances</i>	<u>1,816,833</u>	<u>1,428,621</u>	<u>1,880,177</u>	<u>937,982</u>	<u>2,180,758</u>	<u>8,244,371</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,825,188</u>	<u>\$1,437,296</u>	<u>\$1,905,035</u>	<u>\$946,382</u>	<u>\$2,184,684</u>	<u>\$8,298,585</u>

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

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
Revenues						
Intergovernmental	\$0	\$47,647	\$20,732	\$0	\$0	\$68,379
Interest	0	5,060	489	0	0	5,549
Fees, Licenses and Permits	0	0	0	0	521,824	521,824
Fines and Forfeitures	423,622	0	0	0	0	423,622
Special Assessments	0	0	0	541,586	0	541,586
Other	0	0	26,484	0	3,840	30,324
<i>Total Revenues</i>	<u>423,622</u>	<u>52,707</u>	<u>47,705</u>	<u>541,586</u>	<u>525,664</u>	<u>1,591,284</u>
Expenditures						
Capital Outlay	243,635	130,891	222,757	484,275	120,167	1,201,725
Debt Service:						
Interest and Fiscal Charges	0	0	0	14,462	0	14,462
<i>Total Expenditures</i>	<u>243,635</u>	<u>130,891</u>	<u>222,757</u>	<u>498,737</u>	<u>120,167</u>	<u>1,216,187</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>179,987</u>	<u>(78,184)</u>	<u>(175,052)</u>	<u>42,849</u>	<u>405,497</u>	<u>375,097</u>
Other Financing Sources (Uses)						
Transfers In	0	0	500,000	721,556	0	1,221,556
Transfers Out	0	(406,953)	(73,513)	(920)	0	(481,386)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(406,953)</u>	<u>426,487</u>	<u>720,636</u>	<u>0</u>	<u>740,170</u>
<i>Net Change in Fund Balances</i>	179,987	(485,137)	251,435	763,485	405,497	1,115,267
<i>Fund Balances Beginning of Year</i>	<u>1,636,846</u>	<u>1,913,758</u>	<u>1,628,742</u>	<u>174,497</u>	<u>1,775,261</u>	<u>7,129,104</u>
<i>Fund Balances End of Year</i>	<u>\$1,816,833</u>	<u>\$1,428,621</u>	<u>\$1,880,177</u>	<u>\$937,982</u>	<u>\$2,180,758</u>	<u>\$8,244,371</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, 2010

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$14,956	\$6,792,181	\$0	\$9,749,795	\$16,556,932
Accounts Receivable	0	1,865	0	0	1,865
Interfund Receivable	0	0	0	1,022,924	1,022,924
<i>Total Assets</i>	<u>14,956</u>	<u>6,794,046</u>	<u>0</u>	<u>10,772,719</u>	<u>17,581,721</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	13,921	696	1,621	375	16,613
Accrued Wages	0	2,241	0	3,959	6,200
Intergovernmental Payable	0	470	0	2,204,816	2,205,286
Matured Compensated Absences Payable	0	4,379	0	0	4,379
Interfund Payable	0	1,789	0	0	1,789
Compensated Absences Payable	0	8,757	0	0	8,757
Claims Payable	0	683,282	0	570,056	1,253,338
<i>Total Current Liabilities</i>	<u>13,921</u>	<u>701,614</u>	<u>1,621</u>	<u>2,779,206</u>	<u>3,496,362</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	0	34,550	0	4,385	38,935
Claims Payable	0	0	0	430,200	430,200
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>34,550</u>	<u>0</u>	<u>434,585</u>	<u>469,135</u>
<i>Total Liabilities</i>	<u>13,921</u>	<u>736,164</u>	<u>1,621</u>	<u>3,213,791</u>	<u>3,965,497</u>
Net Assets					
Unrestricted (Deficit)	<u>\$1,035</u>	<u>\$6,057,882</u>	<u>(\$1,621)</u>	<u>\$7,558,928</u>	<u>\$13,616,224</u>

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

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
Operating Revenues					
Charges for Services	\$278,112	\$10,675,984	\$55,104	\$1,183,324	\$12,192,524
Operating Expenses					
Personal Services	0	121,527	0	245,306	366,833
Materials and Supplies	282,452	3,227	56,733	0	342,412
Contractual Services	0	0	0	529,865	529,865
Change in Workers' Compensation Estimate	0	0	0	1,045,662	1,045,662
Claims	0	8,444,331	0	144,576	8,588,907
Other	0	1,695	0	0	1,695
<i>Total Operating Expenses</i>	<u>282,452</u>	<u>8,570,780</u>	<u>56,733</u>	<u>1,965,409</u>	<u>10,875,374</u>
<i>Operating Income (Loss)</i>	(4,340)	2,105,204	(1,629)	(782,085)	1,317,150
Non-Operating Revenues					
Interest	0	0	0	97,865	97,865
<i>Change in Net Assets</i>	(4,340)	2,105,204	(1,629)	(684,220)	1,415,015
<i>Net Assets Beginning of Year</i>	<u>5,375</u>	<u>3,952,678</u>	<u>8</u>	<u>8,243,148</u>	<u>12,201,209</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$1,035</u>	<u>\$6,057,882</u>	<u>(\$1,621)</u>	<u>\$7,558,928</u>	<u>\$13,616,224</u>

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

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund Services Provided	\$278,112	\$10,675,030	\$55,104	\$2,088,924	\$13,097,170
Cash Payments to Employees for Services	0	(119,780)	0	(244,365)	(364,145)
Cash Payments for Goods and Services	(280,610)	(139,558)	(55,112)	(793,841)	(1,269,121)
Cash Payments for Claims	0	(8,492,376)	0	(636,936)	(9,129,312)
Other Cash Payments	0	(1,695)	0	0	(1,695)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(2,498)	1,921,621	(8)	413,782	2,332,897
Cash Flows from Investing Activities					
Interest on Investments	0	0	0	97,865	97,865
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(2,498)	1,921,621	(8)	511,647	2,430,762
<i>Cash and Cash Equivalents Beginning of Year</i>	17,454	4,870,560	8	9,238,148	14,126,170
<i>Cash and Cash Equivalents End of Year</i>	\$14,956	\$6,792,181	\$0	\$9,749,795	\$16,556,932
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	(\$4,340)	\$2,105,204	(\$1,629)	(\$782,085)	\$1,317,150
Adjustments:					
<i>Increase in Assets:</i>					
Accounts Receivable	0	(954)	0	0	(954)
Interfund Receivable	0	0	0	905,600	905,600
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	1,842	(136,331)	1,621	375	(132,493)
Accrued Wages	0	577	0	922	1,499
Compensated Absences Payable	0	(2,340)	0	(174)	(2,514)
Matured Compensated Absences Payable	0	4,379	0	0	4,379
Interfund Payable	0	(990)	0	0	(990)
Intergovernmental Payable	0	121	0	760,856	760,977
Claims Payable	0	(48,045)	0	(471,712)	(519,757)
<i>Total Adjustments</i>	1,842	(183,583)	1,621	1,195,867	1,015,747
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$2,498)	\$1,921,621	(\$8)	\$413,782	\$2,332,897

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	Board of Health Fund
Taxing Districts Fund	Soil Conservation Fund
Double Paid Taxes 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
Inheritance Tax Fund	Motel Administration Clearing Fund

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Engineer's Drainage District</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,000	\$0	\$0	\$39,000
Liabilities				
Deposits Held and Due to Others	\$39,000	\$0	\$0	\$39,000
<i>Taxing Districts</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,092	\$145,590,115	\$145,593,499	\$5,708
Liabilities				
Deposits Held and Due to Others	\$9,092	\$145,590,115	\$145,593,499	\$5,708
<i>Double Paid Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$714,332	\$461,136	\$184,072	\$991,396
Liabilities				
Deposits Held and Due to Others	\$714,332	\$461,136	\$184,072	\$991,396
<i>Interest</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$731,192	\$731,192	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$731,192	\$731,192	\$0
<i>Payroll</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,323,344	\$79,409,884	\$79,420,851	\$1,312,377
Liabilities				
Undistributed Monies	\$1,323,344	\$79,409,884	\$79,420,851	\$1,312,377
<i>Cigarette Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$343	\$29,577	\$28,810	\$1,110
Liabilities				
Intergovernmental Payable	\$343	\$29,577	\$28,810	\$1,110

(continued)

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,590,668	\$6,590,668	\$0
Liabilities				
Intergovernmental Payable	\$0	\$6,590,668	\$6,590,668	\$0
<i>Forfeited Land Sale</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$290,795	\$5,255	\$7,846	\$288,204
Liabilities				
Undistributed Monies	\$290,795	\$5,255	\$7,846	\$288,204
<i>Township Gas Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,305,836	\$2,305,836	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,305,836	\$2,305,836	\$0
<i>Undivided Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,358,041	\$184,233,862	\$185,566,078	\$6,025,825
Property Taxes Receivable	212,180,327	220,325,262	212,180,327	220,325,262
<i>Total Assets</i>	<u>\$219,538,368</u>	<u>\$404,559,124</u>	<u>\$397,746,405</u>	<u>\$226,351,087</u>
Liabilities				
Intergovernmental Payable	<u>\$219,538,368</u>	<u>\$404,559,124</u>	<u>\$397,746,405</u>	<u>\$226,351,087</u>
<i>Undivided Sales Taxes</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$27,221,259	\$27,221,259	\$0
Liabilities				
Intergovernmental Payable	\$0	\$27,221,259	\$27,221,259	\$0
<i>Undivided Homestead and Rollback</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,908,221	\$5,908,221	\$0
Liabilities				
Intergovernmental Payable	\$0	\$5,908,221	\$5,908,221	\$0

(continued)

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Undivided Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,127,263	\$9,127,263	\$0
Liabilities				
Intergovernmental Payable	\$0	\$9,127,263	\$9,127,263	\$0
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,883,115	\$3,987,894	\$9,969,516	\$1,901,493
Liabilities				
Intergovernmental Payable	\$7,883,115	\$3,987,894	\$9,969,516	\$1,901,493
<i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$648,405	\$5,241,322	\$5,045,864	\$843,863
Liabilities				
Undistributed Monies	\$648,405	\$5,241,322	\$5,045,864	\$843,863
<i>Soil Conservation</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,354	\$324,366	\$282,555	\$47,165
Liabilities				
Undistributed Monies	\$5,354	\$324,366	\$282,555	\$47,165
<i>Metro Park District</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$275,606	\$110,757	\$122,664	\$263,699
Liabilities				
Undistributed Monies	\$275,606	\$110,757	\$122,664	\$263,699
<i>Clarence Darrow Park</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,700	\$0	\$0	\$9,700
Liabilities				
Undistributed Monies	\$9,700	\$0	\$0	\$9,700

(continued)

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,676	\$6,237	\$4,985	\$4,928
Liabilities				
Deposits Held and Due to Others	\$3,676	\$6,237	\$4,985	\$4,928
<i>Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$325	\$1,065	\$1,120	\$270
Liabilities				
Undistributed Monies	\$325	\$1,065	\$1,120	\$270
<i>Alimony/Support</i>				
Assets				
Accounts Receivable	\$13,928,549	\$13,652,136	\$13,928,549	\$13,652,136
Liabilities				
Deposits Held and Due to Others	\$13,928,549	\$13,652,136	\$13,928,549	\$13,652,136
<i>County Auction Sales</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$916	\$1,285	\$2,061	\$140
Liabilities				
Undistributed Monies	\$916	\$1,285	\$2,061	\$140
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$783,109	\$160,636,555	\$160,509,699	\$909,965
Investments in Segregated Accounts	340,000	0	0	340,000
Total Assets	\$1,123,109	\$160,636,555	\$160,509,699	\$1,249,965
Liabilities				
Undistributed Monies	\$1,123,109	\$160,636,555	\$160,509,699	\$1,249,965
<i>Emergency Management Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,508	\$187,641	\$207,335	\$31,814
Liabilities				
Undistributed Monies	\$51,508	\$187,641	\$207,335	\$31,814

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<i>Community-Based Correctional Facility</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$424,518	\$3,652,025	\$3,733,767	\$342,776
Liabilities				
Undistributed Monies	\$424,518	\$3,652,025	\$3,733,767	\$342,776
<i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$711,782	\$1,258,575	\$1,321,994	\$648,363
Liabilities				
Deposits Held and Due to Others	\$711,782	\$1,258,575	\$1,321,994	\$648,363
<i>Housing Trust Fund Record</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$310,710	\$636,698	\$771,896	\$175,512
Liabilities				
Undistributed Monies	\$310,710	\$636,698	\$771,896	\$175,512
<i>Port Authority</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$324	\$231,040	\$231,040	\$324
Liabilities				
Undistributed Monies	\$324	\$231,040	\$231,040	\$324
<i>Tourism Board</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,913	\$231,040	\$231,040	\$13,913
Liabilities				
Undistributed Monies	\$13,913	\$231,040	\$231,040	\$13,913
<i>Motel Administration Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,107	\$503,465	\$505,844	\$44,728
Liabilities				
Undistributed Monies	\$47,107	\$503,465	\$505,844	\$44,728

(continued)

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

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,121,906	\$477,987,678	\$485,117,276	\$12,992,308
Cash and Cash Equivalents in Segregated Accounts	783,109	160,636,555	160,509,699	909,965
Investments in Segregated Accounts	340,000	0	0	340,000
Accounts Receivable	13,928,549	13,652,136	13,928,549	13,652,136
Property Taxes Receivable	212,180,327	220,325,262	212,180,327	220,325,262
<i>Total Assets</i>	<u>\$247,353,891</u>	<u>\$872,601,631</u>	<u>\$871,735,851</u>	<u>\$248,219,671</u>
Liabilities				
Intergovernmental Payable	\$227,421,826	\$459,729,842	\$458,897,978	\$228,253,690
Undistributed Monies	4,525,634	251,172,398	251,073,582	4,624,450
Deposits Held and Due to Others	15,406,431	161,699,391	161,764,291	15,341,531
<i>Total Liabilities</i>	<u>\$247,353,891</u>	<u>\$872,601,631</u>	<u>\$871,735,851</u>	<u>\$248,219,671</u>

**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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$6,623,330	\$6,623,330	\$6,994,757	\$371,427
Permissive Sales Tax	20,868,173	20,868,173	20,868,173	0
Intergovernmental	6,216,188	6,757,285	6,725,468	(31,817)
Interest	1,010,550	1,010,550	450,342	(560,208)
Fees, Licenses and Permits	3,549,150	4,014,148	4,179,260	165,112
Fines and Forfeitures	285,000	285,000	400,621	115,621
Rentals and Royalties	589,184	589,184	624,522	35,338
Charges for Services	3,136,204	3,485,234	3,723,210	237,976
Other	31,200	36,700	233,144	196,444
<i>Total Revenues</i>	<u>42,308,979</u>	<u>43,669,604</u>	<u>44,199,497</u>	<u>529,893</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	3,053,710	3,007,288	2,996,563	10,725
Materials and Supplies	247,918	295,363	288,462	6,901
Contractual Services	4,538,099	4,625,564	4,606,025	19,539
Capital Outlay	487,813	445,505	443,066	2,439
Other	1,130,971	766,215	256,622	509,593
Total Commissioners Office	<u>9,458,511</u>	<u>9,139,935</u>	<u>8,590,738</u>	<u>549,197</u>
County Auditor				
Personal Services	2,355,909	2,439,494	2,436,055	3,439
Materials and Supplies	91,987	87,963	82,273	5,690
Contractual Services	524,641	511,400	508,538	2,862
Capital Outlay	115,713	71,452	71,399	53
Other	13,490	14,060	13,053	1,007
Total County Auditor	<u>3,101,740</u>	<u>3,124,369</u>	<u>3,111,318</u>	<u>13,051</u>
Prosecuting Attorney				
Personal Services	2,333,803	2,494,922	2,493,647	1,275
Materials and Supplies	60,835	49,566	49,378	188
Contractual Services	47,489	45,226	43,778	1,448
Capital Outlay	0	350	350	0
Other	63,010	63,081	62,060	1,021
Total Prosecuting Attorney	<u>2,505,137</u>	<u>2,653,145</u>	<u>2,649,213</u>	<u>3,932</u>
Recorder				
Personal Services	682,962	660,568	651,860	8,708
Materials and Supplies	43,360	48,759	47,646	1,113
Contractual Services	26,606	29,673	27,228	2,445
Other	4,738	4,738	4,000	738
Total Recorder	<u>\$757,666</u>	<u>\$743,738</u>	<u>\$730,734</u>	<u>\$13,004</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer				
Personal Services	\$884,500	\$901,648	\$901,234	\$414
Materials and Supplies	33,500	3,760	3,076	684
Contractual Services	85,310	81,976	81,898	78
Other	1,500	1,500	1,182	318
Total Treasurer	1,004,810	988,884	987,390	1,494
Board of Elections				
Personal Services	1,157,264	1,201,277	1,200,985	292
Materials and Supplies	160,543	161,532	161,271	261
Contractual Services	136,137	135,245	133,880	1,365
Capital Outlay	2,000	50,402	50,402	0
Other	26,443	29,167	29,165	2
Total Board of Elections	1,482,387	1,577,623	1,575,703	1,920
Planning Commission				
Personal Services	676,000	714,209	714,011	198
Materials and Supplies	6,935	5,803	5,363	440
Contractual Services	46,316	192,234	88,823	103,411
Capital Outlay	4,000	4,379	4,379	0
Other	500	658	0	658
Total Planning Commission	733,751	917,283	812,576	104,707
Total Legislative and Executive	19,044,002	19,144,977	18,457,672	687,305
Judicial:				
Court of Appeals				
Personal Services	44,913	36,365	35,737	628
Materials and Supplies	60,927	47,795	43,121	4,674
Contractual Services	141,595	89,363	85,103	4,260
Capital Outlay	28,798	8,000	7,861	139
Other	72,843	65,329	65,214	115
Total Court of Appeals	349,076	246,852	237,036	9,816
Common Pleas Court				
Personal Services	2,043,100	2,177,361	2,177,303	58
Materials and Supplies	83,774	137,005	76,176	60,829
Contractual Services	194,477	176,690	129,605	47,085
Capital Outlay	1,118	1,167	867	300
Other	200,596	141,133	140,119	1,014
Total Common Pleas Court	\$2,523,065	\$2,633,356	\$2,524,070	\$109,286

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Jury Commission				
Materials and Supplies	\$10,893	\$9,293	\$9,293	\$0
Contractual Services	2,526	2,622	2,317	305
Other	5,336	6,337	5,896	441
Total Common Pleas Jury Commission	18,755	18,252	17,506	746
Juvenile Court				
Personal Services	3,677,500	3,938,842	3,938,082	760
Materials and Supplies	173,030	172,508	171,314	1,194
Contractual Services	178,942	156,411	149,857	6,554
Capital Outlay	72,129	121,151	120,690	461
Other	5,062	6,062	4,907	1,155
Total Juvenile Court	4,106,663	4,394,974	4,384,850	10,124
Probate Court				
Personal Services	1,774,500	1,886,136	1,886,136	0
Materials and Supplies	41,773	33,147	33,129	18
Contractual Services	74,035	77,814	77,657	157
Capital Outlay	16,441	15,529	15,529	0
Other	21,745	66,656	66,513	143
Total Probate Court	1,928,494	2,079,282	2,078,964	318
Clerk of Courts				
Personal Services	1,178,275	1,208,740	1,208,536	204
Materials and Supplies	133,767	125,812	125,460	352
Contractual Services	21,677	12,428	11,478	950
Other	8,884	9,584	8,859	725
Total Clerk of Courts	1,342,603	1,356,564	1,354,333	2,231
Eastern County Court				
Personal Services	391,000	502,337	501,564	773
Materials and Supplies	14,516	14,358	14,300	58
Contractual Services	21,247	18,049	17,188	861
Other	61,244	61,129	60,234	895
Total Eastern County Court	488,007	595,873	593,286	2,587
Central County Court				
Personal Services	411,000	419,723	418,190	1,533
Materials and Supplies	13,416	13,016	12,938	78
Contractual Services	20,458	20,281	19,616	665
Other	4,421	4,417	3,824	593
Total Central County Court	\$449,295	\$457,437	\$454,568	\$2,869

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Warren Municipal Court				
Personal Services	\$205,350	\$194,621	\$193,288	\$1,333
Contractual Services	29,735	29,735	28,975	760
Other	7,300	4,000	2,893	1,107
Total Warren Municipal Court	242,385	228,356	225,156	3,200
Niles Municipal Court				
Personal Services	82,767	96,487	95,560	927
Contractual Services	10,603	10,853	10,119	734
Other	500	532	532	0
Total Niles Municipal Court	93,870	107,872	106,211	1,661
Girard Municipal Court				
Personal Services	117,086	106,386	104,858	1,528
Contractual Services	6,500	8,804	8,804	0
Other	5,000	0	0	0
Total Girard Municipal Court	128,586	115,190	113,662	1,528
Newton Falls Municipal Court				
Personal Services	111,336	106,414	106,150	264
Contractual Services	55,151	43,651	43,532	119
Other	525	525	0	525
Total Newton Falls Municipal Court	167,012	150,590	149,682	908
Total Judicial	11,837,811	12,384,598	12,239,324	145,274
Public Safety:				
Sheriff				
Personal Services	8,904,535	9,437,745	9,279,088	158,657
Materials and Supplies	908,952	980,354	959,349	21,005
Contractual Services	554,132	585,372	574,953	10,419
Capital Outlay	195,263	181,491	160,308	21,183
Other	50,085	50,693	50,333	360
Total Sheriff	10,612,967	11,235,655	11,024,031	211,624
Coroner				
Personal Services	461,603	489,833	489,833	0
Materials and Supplies	2,532	1,552	1,546	6
Contractual Services	170,721	160,277	158,263	2,014
Capital Outlay	0	159	159	0
Other	0	1,053	1,053	0
Total Coroner	634,856	652,874	650,854	2,020
Adult Probation				
Personal Services	669,500	720,805	720,804	1
Materials and Supplies	1,500	1,500	1,397	103
Contractual Services	15,915	8,974	8,632	342
Total Adult Probation	686,915	731,279	730,833	446
Total Public Safety	\$11,934,738	\$12,619,808	\$12,405,718	\$214,090

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veterans Service Commission				
Personal Services	\$706,125	\$696,031	\$690,787	\$5,244
Materials and Supplies	16,700	12,460	10,967	1,493
Contractual Services	468,824	337,663	299,809	37,854
Capital Outlay	3,924	3,486	2,774	712
Other	3,549	3,549	2,994	555
Total Human Services	1,199,122	1,053,189	1,007,331	45,858
<i>Total Expenditures</i>	44,015,673	45,202,572	44,110,045	1,092,527
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,706,694)	(1,532,968)	89,452	1,622,420
Other Financing Sources (Uses)				
Transfers In	0	0	65	65
Transfers Out	(2,948,914)	(2,969,215)	(2,969,215)	0
<i>Total Other Financing Sources (Uses)</i>	(2,948,914)	(2,969,215)	(2,969,150)	65
<i>Net Change in Fund Balance</i>	(4,655,608)	(4,502,183)	(2,879,698)	1,622,485
<i>Fund Balance Beginning of Year</i>	4,609,969	4,609,969	4,609,969	0
Prior Year Encumbrances Appropriated	827,977	827,977	827,977	0
<i>Fund Balance End of Year</i>	\$782,338	\$935,763	\$2,558,248	\$1,622,485

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$28,041,711	\$28,041,711	\$17,853,677	(\$10,188,034)
Charges for Services	252,500	252,500	225,797	(26,703)
<i>Total Revenues</i>	<u>28,294,211</u>	<u>28,294,211</u>	<u>18,079,474</u>	<u>(10,214,737)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance				
Personal Services	12,780,000	12,780,000	11,764,426	1,015,574
Materials and Supplies	442,538	439,335	362,931	76,404
Contractual Services	14,314,665	13,381,717	7,598,383	5,783,334
Capital Outlay	101,056	101,056	7,336	93,720
Other	1,487,873	1,486,757	1,074,717	412,040
Total Public Assistance	<u>29,126,132</u>	<u>28,188,865</u>	<u>20,807,793</u>	<u>7,381,072</u>
Food Stamp Prosecution				
Personal Services	51,597	51,597	49,288	2,309
Contractual Services	403	403	0	403
Total Food Stamp Prosecution	<u>52,000</u>	<u>52,000</u>	<u>49,288</u>	<u>2,712</u>
<i>Total Expenditures</i>	<u>29,178,132</u>	<u>28,240,865</u>	<u>20,857,081</u>	<u>7,383,784</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(883,921)	53,346	(2,777,607)	(2,830,953)
Other Financing Sources				
Transfers In	1,048,289	1,048,289	1,048,289	0
<i>Net Change in Fund Balance</i>	164,368	1,101,635	(1,729,318)	(2,830,953)
<i>Fund Balance Beginning of Year</i>	219,596	219,596	219,596	0
Prior Year Encumbrances Appropriated	<u>1,532,632</u>	<u>1,532,632</u>	<u>1,532,632</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,916,596</u>	<u>\$2,853,863</u>	<u>\$22,910</u>	<u>(\$2,830,953)</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$16,904,800	\$16,904,800	\$17,388,107	\$483,307
Intergovernmental	9,617,224	9,719,849	11,298,514	1,578,665
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	377,000	377,000	409,491	32,491
<i>Total Revenues</i>	<u>26,900,024</u>	<u>27,002,649</u>	<u>29,096,112</u>	<u>2,093,463</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board				
Personal Services	19,390,700	19,390,700	18,618,139	772,561
Materials and Supplies	778,444	751,327	666,283	85,044
Contractual Services	6,186,356	6,086,453	4,913,380	1,173,073
Capital Outlay	527,005	525,732	502,026	23,706
Other	341,791	341,781	305,273	36,508
Total Developmental Disabilities Board	27,224,296	27,095,993	25,005,101	2,090,892
Supported Living				
Contractual Services	31,273	0	0	0
<i>Total Expenditures</i>	<u>27,255,569</u>	<u>27,095,993</u>	<u>25,005,101</u>	<u>2,090,892</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(355,545)	(93,344)	4,091,011	4,184,355
Other Financing Uses				
Transfers Out	0	(500,000)	(500,000)	0
<i>Net Change in Fund Balance</i>	(355,545)	(593,344)	3,591,011	4,184,355
<i>Fund Balance Beginning of Year</i>	10,109,244	10,109,244	10,109,244	0
Prior Year Encumbrances Appropriated	968,459	968,459	968,459	0
<i>Fund Balance End of Year</i>	<u>\$10,722,158</u>	<u>\$10,484,359</u>	<u>\$14,668,714</u>	<u>\$4,184,355</u>

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,027,005	\$3,027,005	\$3,044,342	\$17,337
Intergovernmental	16,345,650	16,471,721	15,687,069	(784,652)
Rentals and Royalties	300	300	2,777	2,477
Charges for Services	12,000	12,000	9,760	(2,240)
Contributions and Donations	0	0	33,400	33,400
Other	76,150	76,150	51,503	(24,647)
<i>Total Revenues</i>	<u>19,461,105</u>	<u>19,587,176</u>	<u>18,828,851</u>	<u>(758,325)</u>
Expenditures				
Current:				
Health:				
Community Mental Health Board				
Personal Services	751,500	751,500	638,472	113,028
Materials and Supplies	80,340	80,016	9,418	70,598
Contractual Services	18,725,894	18,564,014	16,696,290	1,867,724
Capital Outlay	25,000	10,000	9,257	743
Other	72,350	71,550	51,122	20,428
Total Community Mental Health Board	<u>19,655,084</u>	<u>19,477,080</u>	<u>17,404,559</u>	<u>2,072,521</u>
Alcohol and Drug				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	55,000	55,000	6,747	48,253
Total Alcohol and Drug	<u>56,000</u>	<u>56,000</u>	<u>6,747</u>	<u>49,253</u>
Community Service				
Materials and Supplies	10,000	10,000	0	10,000
Contractual Services	134,385	229,939	126,229	103,710
Capital Outlay	10,000	10,000	0	10,000
Other	35,000	35,000	0	35,000
Total Community Service	<u>189,385</u>	<u>284,939</u>	<u>126,229</u>	<u>158,710</u>
<i>Total Expenditures</i>	<u>19,900,469</u>	<u>19,818,019</u>	<u>17,537,535</u>	<u>2,280,484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(439,364)	(230,843)	1,291,316	1,522,159
Other Financing Uses				
Transfers Out	(75,000)	(75,000)	0	75,000
<i>Net Change in Fund Balance</i>	(514,364)	(305,843)	1,291,316	1,597,159
<i>Fund Balance Beginning of Year</i>	597,591	597,591	597,591	0
Prior Year Encumbrances Appropriated	472,306	472,306	472,306	0
<i>Fund Balance End of Year</i>	<u>\$555,533</u>	<u>\$764,054</u>	<u>\$2,361,213</u>	<u>\$1,597,159</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$6,693,353	\$6,693,353	\$6,771,154	\$77,801
Intergovernmental	7,935,358	7,935,358	8,050,630	115,272
Charges for Services	493,416	493,416	512,523	19,107
<i>Total Revenues</i>	<u>15,122,127</u>	<u>15,122,127</u>	<u>15,334,307</u>	<u>212,180</u>
Expenditures				
Current:				
Human Services:				
Children Services Board				
Personal Services	11,597,428	11,574,886	10,794,742	780,144
Materials and Supplies	308,603	328,195	275,145	53,050
Contractual Services	5,053,464	4,866,097	4,485,971	380,126
Capital Outlay	32,516	32,516	10,618	21,898
Other	288,115	287,600	88,182	199,418
<i>Total Expenditures</i>	<u>17,280,126</u>	<u>17,089,294</u>	<u>15,654,658</u>	<u>1,434,636</u>
<i>Excess of Revenues Under Expenditures</i>	(2,157,999)	(1,967,167)	(320,351)	1,646,816
Other Financing Uses				
Transfers Out	(55,000)	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(2,212,999)	(1,977,167)	(320,351)	1,656,816
<i>Fund Balance Beginning of Year</i>	7,655,725	7,655,725	7,655,725	0
Prior Year Encumbrances Appropriated	493,358	493,358	493,358	0
<i>Fund Balance End of Year</i>	<u>\$5,936,084</u>	<u>\$6,171,916</u>	<u>\$7,828,732</u>	<u>\$1,656,816</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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Permissive Sales Tax	\$2,228,888	\$2,228,888	\$2,228,888	\$0
Intergovernmental	150,000	150,000	142,845	(7,155)
Interest	5,000	5,000	5,220	220
Special Assessments	158,414	158,414	100,709	(57,705)
Other	100,000	100,000	127,040	27,040
<i>Total Revenues</i>	<u>2,642,302</u>	<u>2,642,302</u>	<u>2,604,702</u>	<u>(37,600)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	20,000	58,200	39,202	18,998
Debt Service:				
Principal Retirement	7,435,248	3,122,135	2,425,984	696,151
Interest and Fiscal Charges	2,776,379	1,986,883	1,859,455	127,428
Bond Issuance Costs	75,939	50,664	46,585	4,079
<i>Total Debt Service</i>	<u>10,287,566</u>	<u>5,159,682</u>	<u>4,332,024</u>	<u>827,658</u>
<i>Total Expenditures</i>	<u>10,307,566</u>	<u>5,217,882</u>	<u>4,371,226</u>	<u>846,656</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,665,264)</u>	<u>(2,575,580)</u>	<u>(1,766,524)</u>	<u>809,056</u>
Other Financing Sources				
General Obligation Bonds Issued	1,260,000	1,260,000	1,260,000	0
Premium on Bonds	47,278	47,278	47,278	0
General Obligation Notes Issued	7,220,000	720,000	0	(720,000)
Transfers In	717,203	117,203	0	(117,203)
<i>Total Other Financing Sources</i>	<u>9,244,481</u>	<u>2,144,481</u>	<u>1,307,278</u>	<u>(837,203)</u>
<i>Net Change in Fund Balance</i>	1,579,217	(431,099)	(459,246)	(28,147)
<i>Fund Balance Beginning of Year</i>	<u>1,858,053</u>	<u>1,858,053</u>	<u>1,858,053</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,437,270</u>	<u>\$1,426,954</u>	<u>\$1,398,807</u>	<u>(\$28,147)</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,760,675	\$4,781,675	\$4,441,551	(\$340,124)
Tap-In Fees	36,000	36,000	42,802	6,802
Special Assessments	51,000	51,000	40,576	(10,424)
Intergovernmental	0	0	2,013	2,013
Interest	58,400	58,400	13,131	(45,269)
General Obligation Notes Issued	300,000	300,000	300,000	0
Premium on General Obligation Notes	1,485	1,485	1,485	0
Other	173,414	173,414	130,874	(42,540)
<i>Total Revenues</i>	<u>5,380,974</u>	<u>5,401,974</u>	<u>4,972,432</u>	<u>(429,542)</u>
Expenses				
Personal Services	634,630	642,161	607,394	34,767
Materials and Supplies	332,068	345,853	271,944	73,909
Contractual Services	3,178,607	3,055,655	2,578,640	477,015
Capital Outlay	210,803	169,065	133,937	35,128
Other	202,701	283,188	76,015	207,173
Debt Service:				
Principal Retirement	827,613	888,691	849,277	39,414
Interest and Fiscal Charges	13,892	55,070	80,500	(25,430)
<i>Total Expenses</i>	<u>5,400,314</u>	<u>5,439,683</u>	<u>4,597,707</u>	<u>841,976</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	(19,340)	(37,709)	374,725	412,434
Transfers In	596,514	783,805	615,676	(168,129)
Transfers Out	(1,696,630)	(2,012,619)	(1,732,503)	280,116
<i>Net Change in Fund Equity</i>	(1,119,456)	(1,266,523)	(742,102)	524,421
<i>Fund Equity Beginning of Year</i>	1,394,545	1,394,545	1,394,545	0
Prior Year Encumbrances Appropriated	554,240	554,240	554,240	0
<i>Fund Equity End of Year</i>	<u>\$829,329</u>	<u>\$682,262</u>	<u>\$1,206,683</u>	<u>\$524,421</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$9,312,673	\$9,312,673	\$9,288,020	(\$24,653)
Tap-In Fees	440,000	440,000	452,746	12,746
Special Assessments	800,792	800,792	852,367	51,575
Intergovernmental	225,571	225,571	237,934	12,363
Interest	36,000	36,000	63,663	27,663
General Obligation Bonds Issued	377,330	377,330	470,000	92,670
Premium on General Obligation Bonds	17,573	17,573	17,573	0
General Obligation Notes Issued	5,690,000	5,690,000	5,690,000	0
Premium on General Obligation Notes	40,483	40,483	40,483	0
OWDA Loans Issued	182,871	637,487	805,784	168,297
Other	123,157	123,157	211,090	87,933
<i>Total Revenues</i>	<u>17,246,450</u>	<u>17,701,066</u>	<u>18,129,660</u>	<u>428,594</u>
Expenses				
Personal Services	3,898,438	3,944,705	3,731,135	213,570
Materials and Supplies	763,638	751,226	554,577	196,649
Contractual Services	6,234,289	5,870,834	5,805,997	64,837
Capital Outlay	2,334,902	2,677,365	2,270,833	406,532
Other	218,658	294,790	294,790	0
Debt Service:				
Principal Retirement	6,936,131	8,614,832	7,218,481	1,396,351
Interest and Fiscal Charges	362,714	633,632	582,109	51,523
Bond Issuance Costs	20,745	20,745	20,745	0
<i>Total Expenses</i>	<u>20,769,515</u>	<u>22,808,129</u>	<u>20,478,667</u>	<u>2,329,462</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(3,523,065)	(5,107,063)	(2,349,007)	2,758,056
Transfers In	979,773	1,660,697	1,512,224	(148,473)
Transfers Out	(691,998)	(1,581,681)	(557,983)	1,023,698
<i>Net Change in Fund Equity</i>	(3,235,290)	(5,028,047)	(1,394,766)	3,633,281
<i>Fund Equity Beginning of Year</i>	4,772,197	4,772,197	4,772,197	0
Prior Year Encumbrances Appropriated	1,687,812	1,687,812	1,687,812	0
<i>Fund Equity End of Year</i>	<u>\$3,224,719</u>	<u>\$1,431,962</u>	<u>\$5,065,243</u>	<u>\$3,633,281</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,163,510	\$9,559,932	\$8,203,218	(\$1,356,714)
Interest	66,000	66,000	25,715	(40,285)
Fees, Licenses and Permits	1,300	1,300	2,900	1,600
Fines and Forfeitures	157,951	157,951	132,123	(25,828)
Rentals and Royalties	2,630	2,630	2,623	(7)
Charges for Services	43,810	43,810	42,338	(1,472)
Contributions and Donations	8,300	8,300	8,736	436
Special Assessments	330	330	37	(293)
Other	124,000	124,000	155,107	31,107
<i>Total Revenues</i>	8,567,831	9,964,253	8,572,797	(1,391,456)
Expenditures				
Current:				
Public Works:				
Engineer				
Personal Services	99,500	99,500	99,209	291
Materials and Supplies	15,200	15,057	9,879	5,178
Contractual Services	14,257	16,818	13,081	3,737
Capital Outlay	6,250	6,250	2,970	3,280
Other	250	250	203	47
Total Engineer	135,457	137,875	125,342	12,533
Roads				
Personal Services	4,688,761	4,539,074	4,440,729	98,345
Materials and Supplies	1,891,136	1,915,928	1,849,678	66,250
Contractual Services	2,418,571	4,143,361	2,231,242	1,912,119
Capital Outlay	283,427	265,239	233,565	31,674
Other	63,694	123,793	90,931	32,862
Total Roads	9,345,589	10,987,395	8,846,145	2,141,250
Bridges and Culverts				
Materials and Supplies	8,250	8,250	8,213	37
Contractual Services	301,436	301,436	21,792	279,644
Capital Outlay	49,724	49,724	28,060	21,664
Other	101,000	101,000	100,128	872
Total Bridges and Culverts	460,410	460,410	158,193	302,217
Total Public Works	9,941,456	11,585,680	9,129,680	2,456,000
Debt Service:				
Principal Retirement	118,687	118,687	118,686	1
Total Expenditures	10,060,143	11,704,367	9,248,366	2,456,001
Net Change in Fund Balance	(1,492,312)	(1,740,114)	(675,569)	1,064,545
Fund Balance Beginning of Year	1,098,837	1,098,837	1,098,837	0
Prior Year Encumbrances Appropriated	785,148	785,148	785,148	0
Fund Balance End of Year	\$391,673	\$143,871	\$1,208,416	\$1,064,545

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$4,621,000	\$4,621,000	\$3,707,058	(\$913,942)
Charges for Services	600,000	600,000	598,604	(1,396)
<i>Total Revenues</i>	<u>5,221,000</u>	<u>5,221,000</u>	<u>4,305,662</u>	<u>(915,338)</u>
Expenditures				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,783,500	3,779,000	3,409,807	369,193
Materials and Supplies	5,500	5,500	2,439	3,061
Contractual Services	1,943,843	1,800,540	1,451,107	349,433
Capital Outlay	5,000	5,000	0	5,000
Other	63,000	67,500	64,623	2,877
<i>Total Expenditures</i>	<u>5,800,843</u>	<u>5,657,540</u>	<u>4,927,976</u>	<u>729,564</u>
<i>Excess of Revenues Under Expenditures</i>	(579,843)	(436,540)	(622,314)	(185,774)
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(479,843)	(336,540)	(522,314)	(185,774)
<i>Fund Balance Beginning of Year</i>	280,873	280,873	280,873	0
Prior Year Encumbrances Appropriated	379,843	379,843	379,843	0
<i>Fund Balance End of Year</i>	<u>\$180,873</u>	<u>\$324,176</u>	<u>\$138,402</u>	<u>(\$185,774)</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,910,900	\$1,910,900	\$1,870,320	(\$40,580)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	1,169,000	1,169,000	855,298	313,702
Materials and Supplies	53,211	53,000	6,138	46,862
Contractual Services	3,978,337	3,854,123	1,450,494	2,403,629
Capital Outlay	303,183	105,703	105,703	0
Other	6,750	303,183	25	303,158
<i>Total Expenditures</i>	5,510,481	5,485,009	2,417,658	3,067,351
<i>Net Change in Fund Balance</i>	(3,599,581)	(3,574,109)	(547,338)	3,026,771
<i>Fund Balance Beginning of Year</i>	4,986,432	4,986,432	4,986,432	0
Prior Year Encumbrances Appropriated	1,461,731	1,461,731	1,461,731	0
<i>Fund Balance End of Year</i>	\$2,848,582	\$2,874,054	\$5,900,825	\$3,026,771

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$22,000	\$22,000	\$25,494	\$3,494
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	12,675	12,675	0	12,675
Materials and Supplies	3,000	3,000	120	2,880
Contractual Services	61,623	61,502	26,276	35,226
<i>Total Expenditures</i>	<u>77,298</u>	<u>77,177</u>	<u>26,396</u>	<u>50,781</u>
<i>Net Change in Fund Balance</i>	(55,298)	(55,177)	(902)	54,275
<i>Fund Balance Beginning of Year</i>	56,827	56,827	56,827	0
Prior Year Encumbrances Appropriated	<u>323</u>	<u>323</u>	<u>323</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,852</u></u>	<u><u>\$1,973</u></u>	<u><u>\$56,248</u></u>	<u><u>\$54,275</u></u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$296,900	\$296,900	\$307,625	\$10,725
Charges for Services	0	0	2,545	2,545
Contributions and Donations	0	0	5	5
<i>Total Revenues</i>	296,900	296,900	310,175	13,275
Expenditures				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	274,400	274,400	204,412	69,988
Materials and Supplies	28,312	28,277	24,342	3,935
Contractual Services	30,183	39,974	30,057	9,917
Capital Outlay	20,000	15,000	1,711	13,289
Other	4,582	4,582	2,850	1,732
<i>Total Expenditures</i>	357,477	362,233	263,372	98,861
<i>Net Change in Fund Balance</i>	(60,577)	(65,333)	46,803	112,136
<i>Fund Balance Beginning of Year</i>	102,766	102,766	102,766	0
Prior Year Encumbrances Appropriated	5,220	5,220	5,220	0
<i>Fund Balance End of Year</i>	\$47,409	\$42,653	\$154,789	\$112,136

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,824,136	\$5,410,227	\$3,652,025	(\$1,758,202)
Expenditures				
Public Safety:				
Community Based Correctional Facility				
Capital Outlay	1,824,136	5,410,227	3,652,025	1,758,202
<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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,000	\$15,000	\$1,161	(\$13,839)
Fines and Forfeitures	45,000	111,000	104,300	(6,700)
Charges for Services	6,000	6,000	7,301	1,301
<i>Total Revenues</i>	<u>66,000</u>	<u>132,000</u>	<u>112,762</u>	<u>(19,238)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Probate Court				
Personal Services	0	51,050	16,033	35,017
Materials and Supplies	83,293	104,132	137	103,995
Contractual Services	120,356	124,422	20,385	104,037
Capital Outlay	114,000	136,000	12,973	123,027
Other	5,046	5,025	25	5,000
<i>Total Expenditures</i>	<u>322,695</u>	<u>420,629</u>	<u>49,553</u>	<u>371,076</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(256,695)	(288,629)	63,209	351,838
Other Financing Uses				
Transfers Out	(3,000)	0	0	0
<i>Net Change in Fund Balance</i>	(259,695)	(288,629)	63,209	351,838
<i>Fund Balance Beginning of Year</i>	385,997	385,997	385,997	0
Prior Year Encumbrances Appropriated	9,570	9,570	9,570	0
<i>Fund Balance End of Year</i>	<u>\$135,872</u>	<u>\$106,938</u>	<u>\$458,776</u>	<u>\$351,838</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$51,000	\$51,000	\$46,053	(\$4,947)
Expenditures				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	23,026	69,079	39,776	29,303
<i>Net Change in Fund Balance</i>	27,974	(18,079)	6,277	24,356
<i>Fund Balance Beginning of Year</i>	23,026	23,026	23,026	0
<i>Fund Balance End of Year</i>	\$51,000	\$4,947	\$29,303	\$24,356

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$156,746	\$156,746	\$156,746	\$0
Fines and Forfeitures	21,000	21,000	3,743	(17,257)
Charges for Services	50,393	50,393	51,029	636
<i>Total Revenues</i>	<u>228,139</u>	<u>228,139</u>	<u>211,518</u>	<u>(16,621)</u>
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement				
Personal Services	80,540	80,540	68,070	12,470
Materials and Supplies	11,188	11,188	4,679	6,509
Contractual Services	100,058	100,058	80,404	19,654
Capital Outlay	47,993	47,993	37,577	10,416
<i>Total Expenditures</i>	<u>239,779</u>	<u>239,779</u>	<u>190,730</u>	<u>49,049</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,640)	(11,640)	20,788	32,428
Other Financing Uses				
Transfers Out	(9,411)	(11,612)	(5,974)	5,638
<i>Net Change in Fund Balance</i>	(21,051)	(23,252)	14,814	38,066
<i>Fund Balance Beginning of Year</i>	42,050	42,050	42,050	0
<i>Fund Balance End of Year</i>	<u>\$20,999</u>	<u>\$18,798</u>	<u>\$56,864</u>	<u>\$38,066</u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$514,400	\$514,400	\$507,643	(\$6,757)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	432,133	433,679	398,534	35,145
Materials and Supplies	21,512	23,512	12,129	11,383
Contractual Services	183,073	166,628	70,370	96,258
Capital Outlay	21,000	21,000	6,311	14,689
Other	260,894	257,349	1,245	256,104
<i>Total Expenditures</i>	918,612	902,168	488,589	413,579
<i>Net Change in Fund Balance</i>	(404,212)	(387,768)	19,054	406,822
<i>Fund Balance Beginning of Year</i>	911,940	911,940	911,940	0
Prior Year Encumbrances Appropriated	22,979	22,979	22,979	0
<i>Fund Balance End of Year</i>	\$530,707	\$547,151	\$953,973	\$406,822

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$650,000	\$650,000	\$930,130	\$280,130
Charges for Services	8,500	8,500	8,862	362
<i>Total Revenues</i>	658,500	658,500	938,992	280,492
Expenditures				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	590,073	622,381	620,392	1,989
Materials and Supplies	5,000	4,200	4,134	66
Contractual Services	1,206	1,206	1,102	104
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	597,279	628,787	625,628	3,159
<i>Net Change in Fund Balance</i>	61,221	29,713	313,364	283,651
<i>Fund Balance Beginning of Year</i>	71,368	71,368	71,368	0
Prior Year Encumbrances Appropriated	6	6	6	0
<i>Fund Balance End of Year</i>	\$132,595	\$101,087	\$384,738	\$283,651

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$64,000	\$64,000	\$70,186	\$6,186
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	110,000	80,000	4,991	75,009
Contractual Services	64,000	94,000	67,280	26,720
Capital Outlay	70,648	70,648	6,011	64,637
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>254,648</u>	<u>254,648</u>	<u>78,282</u>	<u>176,366</u>
<i>Net Change in Fund Balance</i>	(190,648)	(190,648)	(8,096)	182,552
<i>Fund Balance Beginning of Year</i>	289,637	289,637	289,637	0
Prior Year Encumbrances Appropriated	<u>648</u>	<u>648</u>	<u>648</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$99,637</u></u>	<u><u>\$99,637</u></u>	<u><u>\$282,189</u></u>	<u><u>\$182,552</u></u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$194,961	\$194,961
Charges for Services	923,000	923,000	913,450	(9,550)
<i>Total Revenues</i>	<u>923,000</u>	<u>923,000</u>	<u>1,108,411</u>	<u>185,411</u>
Expenditures				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,931,000	1,926,800	1,866,723	60,077
Materials and Supplies	22,247	11,021	8,346	2,675
Contractual Services	456,611	462,542	204,869	257,673
Capital Outlay	1,642,362	1,804,562	304,554	1,500,008
Other	108,345	54,583	48,242	6,341
<i>Total Expenditures</i>	<u>4,160,565</u>	<u>4,259,508</u>	<u>2,432,734</u>	<u>1,826,774</u>
<i>Excess of Revenues Under Expenditures</i>	(3,237,565)	(3,336,508)	(1,324,323)	2,012,185
Other Financing Sources				
Transfers In	1,756,000	1,756,000	1,756,000	0
<i>Net Change in Fund Balance</i>	(1,481,565)	(1,580,508)	431,677	2,012,185
<i>Fund Balance Beginning of Year</i>	1,725,072	1,725,072	1,725,072	0
Prior Year Encumbrances Appropriated	127,065	127,065	127,065	0
<i>Fund Balance End of Year</i>	<u>\$370,572</u>	<u>\$271,629</u>	<u>\$2,283,814</u>	<u>\$2,012,185</u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,103,235	\$1,534,453	\$1,080,287	(\$454,166)
Fines and Forfeitures	60,000	60,000	76,184	16,184
<i>Total Revenues</i>	<u>1,163,235</u>	<u>1,594,453</u>	<u>1,156,471</u>	<u>(437,982)</u>
Expenditures				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	452,514	1,186,035	730,150	455,885
Materials and Supplies	32,801	51,801	20,395	31,406
Contractual Services	554,176	990,761	390,560	600,201
Capital Outlay	20,000	15,000	2,584	12,416
Other	44,522	74,622	30,289	44,333
<i>Total Expenditures</i>	<u>1,104,013</u>	<u>2,318,219</u>	<u>1,173,978</u>	<u>1,144,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>59,222</u>	<u>(723,766)</u>	<u>(17,507)</u>	<u>706,259</u>
Other Financing Sources (Uses)				
Transfers In	4,445	0	0	0
Transfers Out	(84)	(2,639)	0	2,639
<i>Total Other Financing Sources (Uses)</i>	<u>4,361</u>	<u>(2,639)</u>	<u>0</u>	<u>2,639</u>
<i>Net Change in Fund Balance</i>	63,583	(726,405)	(17,507)	708,898
<i>Fund Balance Beginning of Year</i>	981,820	981,820	981,820	0
Prior Year Encumbrances Appropriated	63,069	63,069	63,069	0
<i>Fund Balance End of Year</i>	<u>\$1,108,472</u>	<u>\$318,484</u>	<u>\$1,027,382</u>	<u>\$708,898</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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$670,799	\$670,799	\$627,480	(\$43,319)
Charges for Services	618,270	618,270	566,364	(51,906)
Other	132,606	132,606	146,294	13,688
<i>Total Revenues</i>	<u>1,421,675</u>	<u>1,421,675</u>	<u>1,340,138</u>	<u>(81,537)</u>
Expenditures				
Current:				
Human Services:				
Nutrition				
Personal Services	562,251	565,660	459,086	106,574
Materials and Supplies	16,000	15,920	5,502	10,418
Contractual Services	589,868	640,170	594,640	45,530
Capital Outlay	17,577	12,030	2,334	9,696
Other	20,200	22,762	22,055	707
Total Nutrition	<u>1,205,896</u>	<u>1,256,542</u>	<u>1,083,617</u>	<u>172,925</u>
Transportation				
Personal Services	381,860	402,260	366,809	35,451
Materials and Supplies	82,512	93,811	81,768	12,043
Contractual Services	21,862	21,432	10,301	11,131
Capital Outlay	114,337	164,337	158,851	5,486
Other	1,325	1,325	125	1,200
Total Transportation	<u>601,896</u>	<u>683,165</u>	<u>617,854</u>	<u>65,311</u>
<i>Total Expenditures</i>	<u>1,807,792</u>	<u>1,939,707</u>	<u>1,701,471</u>	<u>238,236</u>
<i>Excess of Revenues Under Expenditures</i>	(386,117)	(518,032)	(361,333)	156,699
Other Financing Sources				
Transfers In	210,000	210,000	210,000	0
<i>Net Change in Fund Balance</i>	(176,117)	(308,032)	(151,333)	156,699
<i>Fund Balance Beginning of Year</i>	322,456	322,456	322,456	0
Prior Year Encumbrances Appropriated	60,386	60,386	60,386	0
<i>Fund Balance End of Year</i>	<u>\$206,725</u>	<u>\$74,810</u>	<u>\$231,509</u>	<u>\$156,699</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$296,800	\$296,800	\$306,114	\$9,314
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Law Library				
Personal Services				0
Materials and Supplies	135,846	135,846	135,036	810
Contractual Services	151,600	152,900	148,642	4,258
Capital Outlay	5,988	5,488	4,680	808
Other	3,366	2,566	2,330	236
<i>Total Expenditures</i>	<u>296,800</u>	<u>296,800</u>	<u>290,688</u>	<u>6,112</u>
<i>Net Change in Fund Balance</i>	0	0	15,426	15,426
<i>Fund Balance Beginning of Year</i>	<u>12,523</u>	<u>12,523</u>	<u>12,523</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$12,523</u>	<u>\$12,523</u>	<u>\$27,949</u>	<u>\$15,426</u>

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$7,734,722	\$9,050,244	\$3,747,410	(\$5,302,834)
Fees, Licenses and Permits	10,000	10,000	12,000	2,000
<i>Total Revenues</i>	<u>7,744,722</u>	<u>9,060,244</u>	<u>3,759,410</u>	<u>(5,300,834)</u>
Expenditures				
Current:				
Public Works:				
Community Development				
Contractual Services	1,495,973	1,837,479	665,198	1,172,281
Capital Outlay	1,424,704	1,859,921	1,568,450	291,471
Other	435,067	579,308	174,231	405,077
Total Community Development	<u>3,355,744</u>	<u>4,276,708</u>	<u>2,407,879</u>	<u>1,868,829</u>
Planning Commission				
Materials and Supplies	1,000	1,939	1,939	0
Contractual Services	3,505,076	3,598,194	2,925,770	672,424
Capital Outlay	281,275	281,275	209,405	71,870
Other	831,930	1,141,930	155,350	986,580
Total Planning Commission	<u>4,619,281</u>	<u>5,023,338</u>	<u>3,292,464</u>	<u>1,730,874</u>
<i>Total Expenditures</i>	<u>7,975,025</u>	<u>9,300,046</u>	<u>5,700,343</u>	<u>3,599,703</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(230,303)</u>	<u>(239,802)</u>	<u>(1,940,933)</u>	<u>(1,701,131)</u>
Other Financing Sources (Uses)				
Transfers In	39,675	39,675	38,259	(1,416)
Transfers Out	(10,570)	(10,570)	0	10,570
<i>Total Other Financing Sources (Uses)</i>	<u>29,105</u>	<u>29,105</u>	<u>38,259</u>	<u>9,154</u>
<i>Net Change in Fund Balance</i>	(201,198)	(210,697)	(1,902,674)	(1,691,977)
<i>Fund Deficit Beginning of Year</i>	(2,617,504)	(2,617,504)	(2,617,504)	0
Prior Year Encumbrances Appropriated	<u>2,843,953</u>	<u>2,843,953</u>	<u>2,843,953</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$25,251</u>	<u>\$15,752</u>	<u>(\$1,676,225)</u>	<u>(\$1,691,977)</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,965,100	\$1,965,100	\$1,969,154	\$4,054
Intergovernmental	290,000	290,000	321,919	31,919
<i>Total Revenues</i>	<u>2,255,100</u>	<u>2,255,100</u>	<u>2,291,073</u>	<u>35,973</u>
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy				
Personal Services	117,300	126,000	96,523	29,477
Materials and Supplies	5,642	4,857	1,754	3,103
Contractual Services	3,456,256	3,916,969	3,733,455	183,514
Capital Outlay	2,000	2,000	0	2,000
Other	2,700	2,000	495	1,505
<i>Total Expenditures</i>	<u>3,583,898</u>	<u>4,051,826</u>	<u>3,832,227</u>	<u>219,599</u>
<i>Excess of Revenues Under Expenditures</i>	(1,328,798)	(1,796,726)	(1,541,154)	255,572
Other Financing Uses				
Transfers Out	(200,000)	(200,000)	(185,000)	15,000
<i>Net Change in Fund Balance</i>	(1,528,798)	(1,996,726)	(1,726,154)	270,572
<i>Fund Balance Beginning of Year</i>	1,325,570	1,325,570	1,325,570	0
Prior Year Encumbrances Appropriated	923,098	923,098	923,098	0
<i>Fund Balance End of Year</i>	<u>\$719,870</u>	<u>\$251,942</u>	<u>\$522,514</u>	<u>\$270,572</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$105,592	\$105,633	\$96,702	(\$8,931)
Fines and Forfeitures	80,500	80,500	89,205	8,705
<i>Total Revenues</i>	<u>186,092</u>	<u>186,133</u>	<u>185,907</u>	<u>(226)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	751	12,975	10,469	2,506
Materials and Supplies	10,657	8,296	6,146	2,150
Contractual Services	137,084	138,195	106,840	31,355
Capital Outlay	500	1,587	901	686
Other	0	5,375	5,375	0
<i>Total Expenditures</i>	<u>148,992</u>	<u>166,428</u>	<u>129,731</u>	<u>36,697</u>
<i>Excess of Revenues Over Expenditures</i>	37,100	19,705	56,176	36,471
Other Financing Sources				
Transfers In	14,250	14,250	12,224	(2,026)
<i>Net Change in Fund Balance</i>	51,350	33,955	68,400	34,445
<i>Fund Balance Beginning of Year</i>	151,453	151,453	151,453	0
Prior Year Encumbrances Appropriated	18,763	18,763	18,763	0
<i>Fund Balance End of Year</i>	<u>\$221,566</u>	<u>\$204,171</u>	<u>\$238,616</u>	<u>\$34,445</u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$90,000	\$380,000	\$327,592	(\$52,408)
Interest	0	0	975	975
<i>Total Revenues</i>	90,000	380,000	328,567	(51,433)
Expenditures				
Current:				
Economic Development and Assistance:				
Economic Development				
Contractual Services	35,019	63,919	18,390	45,529
Capital Outlay	100,000	100,000	100,000	0
Other	77,906	376,598	205,436	171,162
<i>Total Expenditures</i>	212,925	540,517	323,826	216,691
<i>Net Change in Fund Balance</i>	(122,925)	(160,517)	4,741	165,258
<i>Fund Balance Beginning of Year</i>	87,501	87,501	87,501	0
Prior Year Encumbrances Appropriated	125,424	125,424	125,424	0
<i>Fund Balance End of Year</i>	\$90,000	\$52,408	\$217,666	\$165,258

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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fees, Licenses and Permits	\$68,440	\$68,440	\$64,918	(\$3,522)
Fines and Forfeitures	20,300	20,300	9,013	(11,287)
<i>Total Revenues</i>	<u>88,740</u>	<u>88,740</u>	<u>73,931</u>	<u>(14,809)</u>
Expenditures				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Contractual Services	280,336	337,095	114,031	223,064
Other	841	13,824	12,735	1,089
<i>Total Expenditures</i>	<u>281,177</u>	<u>350,919</u>	<u>126,766</u>	<u>224,153</u>
<i>Excess of Revenues Under Expenditures</i>	(192,437)	(262,179)	(52,835)	209,344
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	0	50,000
<i>Net Change in Fund Balance</i>	(242,437)	(312,179)	(52,835)	259,344
<i>Fund Balance Beginning of Year</i>	<u>331,176</u>	<u>331,176</u>	<u>331,176</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$88,739</u>	<u>\$18,997</u>	<u>\$278,341</u>	<u>\$259,344</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, 2010

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

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals and Royalties	\$6,000	\$6,000	\$3,000	(\$3,000)
Expenditures				
Current:				
Health:				
Hillside Administration Fund				
Contractual Services	500	500	48	452
Other	71,000	71,000	67,958	3,042
<i>Total Expenditures</i>	<u>71,500</u>	<u>71,500</u>	<u>68,006</u>	<u>3,494</u>
<i>Excess of Revenues Under Expenditures</i>	(65,500)	(65,500)	(65,006)	494
Other Financing Uses				
Transfers Out	(260,618)	(260,618)	0	260,618
<i>Net Change in Fund Balance</i>	(326,118)	(326,118)	(65,006)	261,112
<i>Fund Balance Beginning of Year</i>	<u>332,118</u>	<u>332,118</u>	<u>332,118</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$267,112</u>	<u>\$261,112</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$20,000	\$32,500	\$26,359	(\$6,141)
Expenditures				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	1,950	1,950	1,413	537
Contractual Services	29,000	46,994	41,225	5,769
Capital Outlay	27,004	27,004	18,505	8,499
Other	1,380	1,380	1,080	300
<i>Total Expenditures</i>	<u>59,334</u>	<u>77,328</u>	<u>62,223</u>	<u>15,105</u>
<i>Excess of Revenues Under Expenditures</i>	(39,334)	(44,828)	(35,864)	8,964
Other Financing Uses				
Transfers Out	(44,676)	(53,041)	(6,250)	46,791
<i>Net Change in Fund Balance</i>	(84,010)	(97,869)	(42,114)	55,755
<i>Fund Balance Beginning of Year</i>	100,546	100,546	100,546	0
Prior Year Encumbrances Appropriated	3,463	3,463	3,463	0
<i>Fund Balance End of Year</i>	<u>\$19,999</u>	<u>\$6,140</u>	<u>\$61,895</u>	<u>\$55,755</u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$4,000	\$21,356	\$0	(\$21,356)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	4,000	21,356	0	(21,356)
Other Financing Uses				
Transfers Out	<u>(4,939)</u>	<u>(4,939)</u>	<u>0</u>	<u>4,939</u>
<i>Net Change in Fund Balance</i>	(939)	16,417	0	(16,417)
<i>Fund Balance Beginning of Year</i>	<u>4,939</u>	<u>4,939</u>	<u>4,939</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,000</u></u>	<u><u>\$21,356</u></u>	<u><u>\$4,939</u></u>	<u><u>(\$16,417)</u></u>

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$257,929	\$272,928	\$120,322	(\$152,606)
Charges for Services	67,821	87,945	173,277	85,332
<i>Total Revenues</i>	<u>325,750</u>	<u>360,873</u>	<u>293,599</u>	<u>(67,274)</u>
Expenditures				
Current:				
Public Safety:				
Sheriff				
Personal Services	0	144,397	127,889	16,508
Materials and Supplies	0	1,115	875	240
Contractual Services	6,664	72,277	70,767	1,510
Capital Outlay	122,973	134,054	123,164	10,890
<i>Total Expenditures</i>	<u>129,637</u>	<u>351,843</u>	<u>322,695</u>	<u>29,148</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	196,113	9,030	(29,096)	(38,126)
Other Financing Sources				
Transfers In	0	1,667	1,667	0
<i>Net Change in Fund Balance</i>	196,113	10,697	(27,429)	(38,126)
<i>Fund Balance Beginning of Year</i>	26,732	26,732	26,732	0
Prior Year Encumbrances Appropriated	42,338	42,338	42,338	0
<i>Fund Balance End of Year</i>	<u>\$265,183</u>	<u>\$79,767</u>	<u>\$41,641</u>	<u>(\$38,126)</u>

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$138,651	\$138,651	\$44,843	(\$93,808)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	138,651	138,651	44,843	(93,808)
Other Financing Uses				
Transfers Out	<u>(284,119)</u>	<u>(284,119)</u>	<u>(77,584)</u>	<u>206,535</u>
<i>Net Change in Fund Balance</i>	(145,468)	(145,468)	(32,741)	112,727
<i>Fund Balance Beginning of Year</i>	<u>284,119</u>	<u>284,119</u>	<u>284,119</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$138,651</u></u>	<u><u>\$138,651</u></u>	<u><u>\$251,378</u></u>	<u><u>\$112,727</u></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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$85,000	\$85,000	\$94,394	\$9,394
Expenditures				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	32,236	32,236	25,197	7,039
Materials and Supplies	5,000	5,000	3,658	1,342
Contractual Services	74,490	73,191	44,786	28,405
Capital Outlay	5,000	5,000	2,087	2,913
<i>Total Expenditures</i>	116,726	115,427	75,728	39,699
<i>Net Change in Fund Balance</i>	(31,726)	(30,427)	18,666	49,093
<i>Fund Balance Beginning of Year</i>	91,896	91,896	91,896	0
Prior Year Encumbrances Appropriated	4,490	4,490	4,490	0
<i>Fund Balance End of Year</i>	\$64,660	\$65,959	\$115,052	\$49,093

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$291,808	\$303,017	\$248,162	(\$54,855)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Homeland Security				
Materials and Supplies	48,482	47,817	600	47,217
Contractual Services	217,005	247,174	242,599	4,575
<i>Total Expenditures</i>	<u>265,487</u>	<u>294,991</u>	<u>243,199</u>	<u>51,792</u>
<i>Net Change in Fund Balance</i>	26,321	8,026	4,963	(3,063)
<i>Fund Deficit Beginning of Year</i>	(8,840)	(8,840)	(8,840)	0
Prior Year Encumbrances Appropriated	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$19,560</u></u>	<u><u>\$1,265</u></u>	<u><u>(\$1,798)</u></u>	<u><u>(\$3,063)</u></u>

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,250	\$5,250	\$525	(\$4,725)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
FEMA Community Emergency Response				
Contractual Services	5,302	5,302	0	5,302
<i>Net Change in Fund Balance</i>	(52)	(52)	525	577
<i>Fund Balance Beginning of Year</i>	52	52	52	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$577	\$577

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,457,500	\$5,457,500	\$4,392,333	(\$1,065,167)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Workforce Development				
Contractual Services	5,100,000	5,346,000	4,201,850	1,144,150
Capital Outlay	70,000	124,000	102,898	21,102
Other	307,500	7,500	0	7,500
<i>Total Expenditures</i>	<u>5,477,500</u>	<u>5,477,500</u>	<u>4,304,748</u>	<u>1,172,752</u>
<i>Net Change in Fund Balance</i>	(20,000)	(20,000)	87,585	107,585
<i>Fund Balance Beginning of Year</i>	<u>75,614</u>	<u>75,614</u>	<u>75,614</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55,614</u></u>	<u><u>\$55,614</u></u>	<u><u>\$163,199</u></u>	<u><u>\$107,585</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$451,140	\$451,140	\$434,995	(\$16,145)
Expenditures				
Capital Outlay:				
Court Computerization				
Personal Services	166,200	166,200	36,017	130,183
Materials and Supplies	565,283	639,886	65,209	574,677
Contractual Services	161,918	179,937	98,352	81,585
Capital Outlay	185,753	204,461	116,123	88,338
Other	2,750	3,050	1,841	1,209
<i>Total Expenditures</i>	<u>1,081,904</u>	<u>1,193,534</u>	<u>317,542</u>	<u>875,992</u>
<i>Net Change in Fund Balance</i>	(630,764)	(742,394)	117,453	859,847
<i>Fund Balance Beginning of Year</i>	1,588,345	1,588,345	1,588,345	0
Prior Year Encumbrances Appropriated	<u>20,250</u>	<u>20,250</u>	<u>20,250</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$977,831</u>	<u>\$866,201</u>	<u>\$1,726,048</u>	<u>\$859,847</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$47,647	\$47,647	\$47,647	\$0
Interest	0	0	17,046	17,046
<i>Total Revenues</i>	47,647	47,647	64,693	17,046
Expenditures				
Capital Outlay:				
Construction				
Materials and Supplies	5,000	5,000	125	4,875
Contractual Services	234,170	221,034	58,510	162,524
Capital Outlay	1,262,087	1,166,006	111,389	1,054,617
Other	2,558	19,854	17,296	2,558
<i>Total Expenditures</i>	1,503,815	1,411,894	187,320	1,224,574
<i>Excess of Revenues Under Expenditures</i>	(1,456,168)	(1,364,247)	(122,627)	1,241,620
Other Financing Sources (Uses)				
Advance In	10,839	10,839	0	(10,839)
Transfers Out	(443,122)	(535,042)	(406,953)	128,089
<i>Total Other Financing Sources (Uses)</i>	(432,283)	(524,203)	(406,953)	117,250
<i>Net Change in Fund Balance</i>	(1,888,451)	(1,888,450)	(529,580)	1,358,870
<i>Fund Balance Beginning of Year</i>	1,800,595	1,800,595	1,800,595	0
Prior Year Encumbrances Appropriated	98,696	98,696	98,696	0
<i>Fund Balance End of Year</i>	\$10,840	\$10,841	\$1,369,711	\$1,358,870

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$12,090	\$12,090	\$20,732	\$8,642
Interest	0	0	167	167
Other	15,983	44,342	28,359	(15,983)
<i>Total Revenues</i>	<u>28,073</u>	<u>56,432</u>	<u>49,258</u>	<u>(7,174)</u>
Expenditures				
Capital Outlay:				
Permanent Improvement				
Contractual Services	246,226	238,240	40,365	197,875
Capital Outlay	619,674	1,111,677	298,176	813,501
Other	31,744	60,103	30,165	29,938
<i>Total Expenditures</i>	<u>897,644</u>	<u>1,410,020</u>	<u>368,706</u>	<u>1,041,314</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(869,571)</u>	<u>(1,353,588)</u>	<u>(319,448)</u>	<u>1,034,140</u>
Other Financing Sources (Uses)				
Transfers In	500,000	500,000	500,000	0
Transfers Out	(492,212)	(492,212)	(73,513)	418,699
<i>Total Other Financing Sources (Uses)</i>	<u>7,788</u>	<u>7,788</u>	<u>426,487</u>	<u>418,699</u>
<i>Net Change in Fund Balance</i>	(861,783)	(1,345,800)	107,039	1,452,839
<i>Fund Balance Beginning of Year</i>	1,612,865	1,612,865	1,612,865	0
Prior Year Encumbrances Appropriated	44,474	44,474	44,474	0
<i>Fund Balance End of Year</i>	<u>\$795,556</u>	<u>\$311,539</u>	<u>\$1,764,378</u>	<u>\$1,452,839</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$541,586	\$541,586	\$541,586	\$0
Expenditures				
Capital Outlay:				
County Computerization				
Contractual Services	842	25	0	25
Capital Outlay	1,421,415	1,421,415	1,111,178	310,237
Total Capital Outlay	1,422,257	1,421,440	1,111,178	310,262
Debt Service:				
Principal Retirement	2,480,000	2,480,000	2,480,000	0
Interest and Fiscal Charges	29,280	29,280	29,280	0
Total Debt Service	2,509,280	2,509,280	2,509,280	0
<i>Total Expenditures</i>	3,931,537	3,930,720	3,620,458	310,262
<i>Excess of Revenues Under Expenditures</i>	(3,389,951)	(3,389,134)	(3,078,872)	310,262
Other Financing Sources (Uses)				
General Obligation Notes Issued	1,240,000	1,240,000	1,240,000	0
Premium on General Obligation Notes	6,138	6,138	6,138	0
Transfers In	721,556	721,556	721,556	0
Transfers Out	(920)	(920)	(920)	0
<i>Total Other Financing Sources (Uses)</i>	1,966,774	1,966,774	1,966,774	0
<i>Net Change in Fund Balance</i>	(1,423,177)	(1,422,360)	(1,112,098)	310,262
<i>Fund Balance Beginning of Year</i>	821,358	821,358	821,358	0
Prior Year Encumbrances Appropriated	601,819	601,819	601,819	0
<i>Fund Balance End of Year</i>	\$0	\$817	\$311,079	\$310,262

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees, Licenses and Permits	\$469,940	\$469,940	\$543,122	\$73,182
Other	2,000	2,000	3,840	1,840
<i>Total Revenues</i>	<u>471,940</u>	<u>471,940</u>	<u>546,962</u>	<u>75,022</u>
Expenditures				
Capital Outlay:				
Court Security				
Personal Services	6,900	20,899	10,200	10,699
Materials and Supplies	23,689	21,649	4,330	17,319
Contractual Services	247,411	271,444	57,846	213,598
Capital Outlay	153,936	152,436	78,891	73,545
Other	1,200	1,200	625	575
<i>Total Expenditures</i>	<u>433,136</u>	<u>467,628</u>	<u>151,892</u>	<u>315,736</u>
<i>Net Change in Fund Balance</i>	38,804	4,312	395,070	390,758
<i>Fund Balance Beginning of Year</i>	1,723,411	1,723,411	1,723,411	0
Prior Year Encumbrances Appropriated	<u>12,611</u>	<u>12,611</u>	<u>12,611</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,774,826</u></u>	<u><u>\$1,740,334</u></u>	<u><u>\$2,131,092</u></u>	<u><u>\$390,758</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$350,000	\$350,000	\$278,112	(\$71,888)
Expenses				
Materials and Supplies	17,455	295,567	280,610	14,957
<i>Net Change in Fund Equity</i>	332,545	54,433	(2,498)	(56,931)
<i>Fund Equity Beginning of Year</i>	17,454	17,454	17,454	0
<i>Fund Equity End of Year</i>	<u>\$349,999</u>	<u>\$71,887</u>	<u>\$14,956</u>	<u>(\$56,931)</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$9,939,219	\$10,639,219	\$10,675,030	\$35,811
Expenses				
Personal Services	205,700	205,700	119,780	85,920
Materials and Supplies	12,624	12,624	3,317	9,307
Contractual Services	162,219	162,219	137,015	25,204
Claims	4,486,909	15,047,748	8,551,446	6,496,302
Other	3,107	3,107	1,984	1,123
<i>Total Expenses</i>	4,870,559	15,431,398	8,813,542	6,617,856
<i>Net Change in Fund Equity</i>	5,068,660	(4,792,179)	1,861,488	6,653,667
<i>Fund Equity Beginning of Year</i>	4,809,567	4,809,567	4,809,567	0
Prior Year Encumbrances Appropriated	60,993	60,993	60,993	0
<i>Fund Equity End of Year</i>	\$9,939,220	\$78,381	\$6,732,048	\$6,653,667

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$60,000	\$60,000	\$55,104	(\$4,896)
Expenses				
Materials and Supplies	7	55,112	55,112	0
<i>Net Change in Fund Equity</i>	59,993	4,888	(8)	(4,896)
<i>Fund Equity Beginning of Year</i>	8	8	8	0
<i>Fund Equity End of Year</i>	<u>\$60,001</u>	<u>\$4,896</u>	<u>\$0</u>	<u>(\$4,896)</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,602,808	\$2,602,808	\$2,088,924	(\$513,884)
Interest	150,000	150,000	97,865	(52,135)
<i>Total Revenues</i>	<u>2,752,808</u>	<u>2,752,808</u>	<u>2,186,789</u>	<u>(566,019)</u>
Expenses				
Personal Services	296,932	306,932	244,365	62,567
Contractual Services	829,990	819,990	794,216	25,774
Claims	8,106,666	10,192,057	636,936	9,555,121
Capital Outlay	3,975	3,975	0	3,975
Other	586	586	0	586
<i>Total Expenses</i>	<u>9,238,149</u>	<u>11,323,540</u>	<u>1,675,517</u>	<u>9,648,023</u>
<i>Net Change in Fund Equity</i>	(6,485,341)	(8,570,732)	511,272	9,082,004
<i>Fund Equity Beginning of Year</i>	<u>9,238,148</u>	<u>9,238,148</u>	<u>9,238,148</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,752,807</u></u>	<u><u>\$667,416</u></u>	<u><u>\$9,749,420</u></u>	<u><u>\$9,082,004</u></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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S13
Revenue Capacity 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.	S14-S33
Debt Capacity 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.	S34-S41
Economic and Demographic Information 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.	S42-S43
Operating Information 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.	S44-S49

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 Eight Years
(accrual basis of accounting)

	2010	2009	2008	2007
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$91,329,140	\$92,035,286	\$96,167,371	\$63,751,232
Restricted for:				
Capital Projects	8,244,371	8,369,104	5,998,252	10,614,681
Debt Service	6,587,412	4,341,746	4,761,629	3,151,067
Other Purposes	58,095,471	50,512,485	43,577,258	45,804,505
Unrestricted	19,651,309	19,982,837	20,943,718	14,818,777
Total Governmental Activities Net Assets	183,907,703	175,241,458	171,448,228	138,140,262
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	61,037,841	58,352,022	55,417,115	32,830,086
Unrestricted	12,213,466	10,924,060	4,924,013	3,476,057
Total Business-type Activities Net Assets	73,251,307	69,276,082	60,341,128	36,306,143
Primary Government:				
Invested in Capital Assets, Net of Related Debt	152,366,981	150,387,308	151,584,486	96,581,318
Restricted	72,927,254	63,223,335	54,337,139	59,570,253
Unrestricted	31,864,775	30,906,897	25,867,731	18,294,834
Total Primary Government Net Assets	\$257,159,010	\$244,517,540	\$231,789,356	\$174,446,405

2006	2005	2004	2003
\$59,678,631	\$69,145,303	\$69,934,087	\$75,187,282
22,067,899	4,170,335	5,945,253	8,215,372
3,303,609	7,085,382	7,614,508	9,448,352
42,393,433	35,650,541	34,684,465	38,359,624
808,243	3,364,887	6,803,713	5,686,393
128,251,815	119,416,448	124,982,026	136,897,023
26,179,881	22,524,524	21,171,342	17,214,120
4,901,232	6,243,473	8,408,219	10,821,364
31,081,113	28,767,997	29,579,561	28,035,484
85,858,512	91,669,827	91,105,429	92,401,402
67,764,941	46,906,258	48,244,226	56,023,348
5,709,475	9,608,360	15,211,932	16,507,757
\$159,332,928	\$148,184,445	\$154,561,587	\$164,932,507

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

	2010	2009	2008	2007	2006
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	\$25,116,059	\$25,547,234	\$22,470,546	\$27,690,081	\$21,403,477
Judicial	12,835,993	12,533,356	11,617,132	11,169,178	11,045,507
Public Safety	20,067,013	20,086,299	18,569,997	17,967,817	16,416,478
Public Works	12,853,122	8,708,295	14,302,140	19,593,781	18,104,825
Health	40,458,691	43,202,102	44,596,310	39,939,632	37,821,312
Human Services	44,561,525	48,910,091	51,838,040	50,491,893	49,378,661
Economic Development and Assistance	223,826	246,139	116,927	218,579	721,026
Other	0	0	0	0	0
Interest and Fiscal Charges	1,924,255	2,168,637	2,491,954	2,560,929	1,523,252
<i>Total Governmental Activities Expenses</i>	<u>158,040,484</u>	<u>161,402,153</u>	<u>166,003,046</u>	<u>169,631,890</u>	<u>156,414,538</u>
Business-type Activities:					
Water	4,120,596	5,024,771	4,332,253	5,034,560	2,200,891
Sewer	11,219,899	11,528,982	11,560,650	11,862,898	10,395,589
<i>Total Business-type Activities Expenses</i>	<u>15,340,495</u>	<u>16,553,753</u>	<u>15,892,903</u>	<u>16,897,458</u>	<u>12,596,480</u>
<i>Total Primary Government Expenses</i>	<u>173,380,979</u>	<u>177,955,906</u>	<u>181,895,949</u>	<u>186,529,348</u>	<u>169,011,018</u>
Program Revenues					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	8,869,016	6,457,027	7,719,834	6,154,765	5,860,273
Judicial	4,006,581	3,905,460	3,389,925	3,204,629	3,194,919
Public Safety	4,656,539	6,028,461	3,875,187	3,395,012	3,210,897
Public Works	198,466	224,325	237,192	249,292	213,031
Health	497,719	512,876	556,345	210,355	181,451
Human Services	2,235,048	2,204,455	1,999,419	1,238,024	2,228,852
Subtotal - Charges for Service	<u>20,463,369</u>	<u>19,332,604</u>	<u>17,777,902</u>	<u>14,452,077</u>	<u>14,889,423</u>
Operating Grants and Contributions					
General Government:					
Legislative and Executive	5,042,410	4,855,454	3,800,170	2,967,256	3,905,798
Judicial	1,161	23,111	16,224	22,965	15,949
Public Safety	5,204,346	4,543,500	4,450,206	5,030,635	4,343,286
Public Works	12,429,352	8,726,679	6,762,587	12,457,961	10,994,278
Health	25,486,987	34,232,998	26,022,754	22,653,735	24,691,917
Human Services	30,613,227	27,904,195	39,417,263	40,725,431	35,963,201
Economic Development and Assistance	513,958	126,537	29,105	440,626	298,973
Subtotal - Operating Grants and Contributions	<u>79,291,441</u>	<u>80,412,474</u>	<u>80,498,309</u>	<u>84,298,609</u>	<u>80,213,402</u>
Capital Grants and Contributions					
General Government:					
Legislative and Executive	541,586	0	0	0	0
Judicial	68,379	0	0	0	0
Public Works	0	1,617,897	1,139,200	6,927,846	1,545,203
Subtotal - Capital Grants and Contributions	<u>609,965</u>	<u>1,617,897</u>	<u>1,139,200</u>	<u>6,927,846</u>	<u>1,545,203</u>
<i>Total Governmental Activities Program Revenues</i>	<u>100,364,775</u>	<u>101,362,975</u>	<u>99,415,411</u>	<u>105,678,532</u>	<u>96,648,028</u>
Business-type Activities:					
Charges for Services					
Water	4,624,955	5,150,470	4,816,047	4,359,207	4,055,064
Sewer	11,887,269	12,238,415	9,746,773	9,102,792	9,198,486
Subtotal - Charges for Service	<u>16,512,224</u>	<u>17,388,885</u>	<u>14,562,820</u>	<u>13,461,999</u>	<u>13,253,550</u>
Operating Grants and Contributions					
Sewer	0	0	0	715,912	5,335
Capital Grants and Contributions					
Water	2,013	475,026	139,750	1,349,760	260,160
Sewer	2,558,337	4,997,127	150,400	3,577,718	1,918,419
Subtotal - Capital Grants and Contributions	<u>2,560,350</u>	<u>5,472,153</u>	<u>290,150</u>	<u>4,927,478</u>	<u>2,178,579</u>
<i>Total Business-type Activities Program Revenues</i>	<u>19,072,574</u>	<u>22,861,038</u>	<u>14,852,970</u>	<u>19,105,389</u>	<u>15,437,464</u>
<i>Total Primary Government Program Revenues</i>	<u>\$119,437,349</u>	<u>\$124,224,013</u>	<u>\$114,268,381</u>	<u>\$124,783,921</u>	<u>\$112,085,492</u>

2005	2004	2003
\$21,373,583	\$19,184,451	\$19,434,638
11,420,188	11,460,466	10,772,558
15,552,470	17,605,089	16,941,370
16,162,111	20,231,474	19,087,555
35,387,551	35,306,915	31,601,497
45,853,456	42,850,552	44,110,625
76,840	134,641	665,353
0	0	76,960
1,942,489	1,740,721	2,071,322
<u>147,768,688</u>	<u>148,514,309</u>	<u>144,761,878</u>
4,882,693	4,440,179	4,505,006
8,525,996	8,143,102	7,874,846
<u>13,408,689</u>	<u>12,583,281</u>	<u>12,379,852</u>
<u>161,177,377</u>	<u>161,097,590</u>	<u>157,141,730</u>
5,382,174	6,097,804	5,962,499
3,268,847	3,927,434	4,142,783
3,027,210	3,860,189	3,708,428
133,714	83,504	101,428
141,799	276,686	442,976
1,489,292	1,333,925	1,084,197
<u>13,443,036</u>	<u>15,579,542</u>	<u>15,442,311</u>
3,250,426	736,120	206,383
50,713	123,779	21,164
5,247,126	4,784,563	4,920,579
9,689,663	10,937,254	10,961,571
23,724,347	19,345,534	19,641,304
33,755,449	32,842,194	34,991,070
28,815	52,623	54,221
<u>75,746,539</u>	<u>68,822,067</u>	<u>70,796,292</u>
0	0	0
0	0	0
485,218	1,729,808	1,738,466
<u>485,218</u>	<u>1,729,808</u>	<u>1,738,466</u>
<u>89,674,793</u>	<u>86,131,417</u>	<u>87,977,069</u>
3,928,155	3,622,056	3,913,374
8,015,362	7,500,370	8,409,621
<u>11,943,517</u>	<u>11,122,426</u>	<u>12,322,995</u>
0	0	0
75,500	47,955	297,656
1,464,871	2,979,636	990,357
<u>1,540,371</u>	<u>3,027,591</u>	<u>1,288,013</u>
<u>13,483,888</u>	<u>14,150,017</u>	<u>13,611,008</u>
<u>\$103,158,681</u>	<u>\$100,281,434</u>	<u>\$101,588,077</u>

(continued)

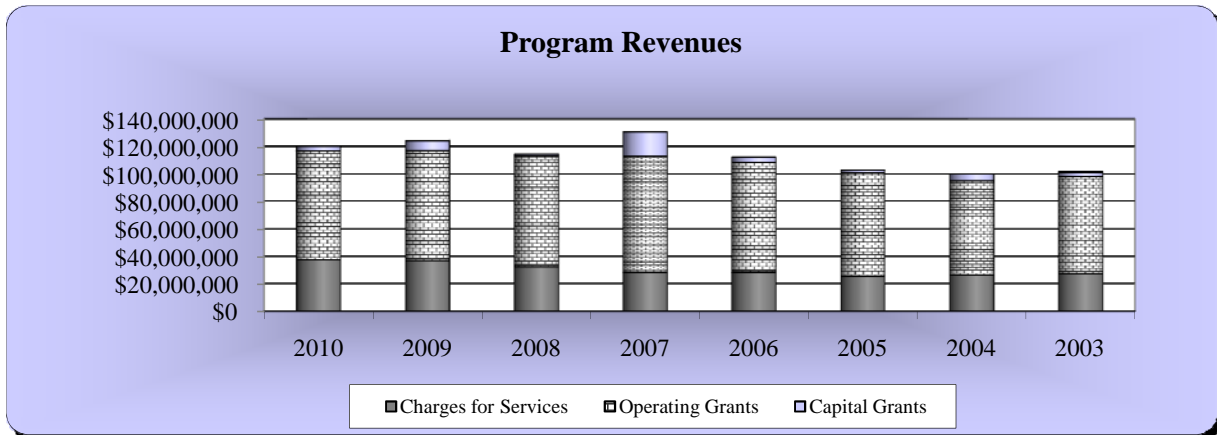
Trumbull County, Ohio
Changes in Net Assets (continued)
Last Eight Years
(accrual basis of accounting)

	2010	2009	2008	2007	2006
Net (Expense)/Revenue					
Governmental Activities	(\$57,675,709)	(\$60,039,178)	(\$66,587,635)	(\$63,953,358)	(\$59,766,510)
Business-type Activities	3,732,079	6,307,285	(1,039,933)	2,207,931	2,840,984
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(53,943,630)</u>	<u>(53,731,893)</u>	<u>(67,627,568)</u>	<u>(61,745,427)</u>	<u>(56,925,526)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Property Taxes Levied for:					
General Purposes	7,009,762	6,857,332	6,732,689	8,797,443	8,008,236
County Board of Developmental Disabilities	17,703,830	18,135,978	13,588,921	15,270,244	13,585,941
Community Mental Health	3,055,454	3,192,151	3,027,701	3,609,031	3,210,166
Children Services	6,788,955	7,104,484	6,735,393	8,044,715	7,200,381
Senior Citizens Levy	1,987,865	2,067,442	2,035,273	2,502,882	2,450,506
Sales Tax Imposed for:					
General Purposes	18,579,435	17,389,661	20,123,020	22,500,179	17,049,795
Bond Retirement	2,234,031	2,223,241	3,139,578	2,458,433	2,210,574
Health Insurance	0	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	7,480,346	5,980,870	7,944,641	6,842,300	8,645,253
Interest	585,540	837,049	3,039,022	5,335,189	4,468,933
Other	754,150	903,858	1,469,955	1,082,327	990,695
Transfers	162,586	224,692	(4,259,157)	(2,023,175)	612,501
<i>Total Governmental Activities</i>	<u>66,341,954</u>	<u>64,916,758</u>	<u>63,577,036</u>	<u>74,419,568</u>	<u>68,432,981</u>
Business-type Activities:					
Investment Earnings	63,768	168,441	156,721	210,840	92,981
Other	341,964	323,703	177,734	205,281	160,548
Transfers	(162,586)	(224,692)	4,259,157	2,023,175	(612,501)
<i>Total Business-type Activities</i>	<u>243,146</u>	<u>267,452</u>	<u>4,593,612</u>	<u>2,439,296</u>	<u>(358,972)</u>
<i>Total Primary Government</i>	<u>66,585,100</u>	<u>65,184,210</u>	<u>68,170,648</u>	<u>76,858,864</u>	<u>68,074,009</u>
Restatements					
Governmental Activities	0	(1,084,350)	36,318,565	0	0
Business-type Activities	0	2,360,217	20,481,306	0	0
Change in Net Assets					
Governmental Activities	8,666,245	3,793,230	33,307,966	10,466,210	8,666,471
Business-type Activities	3,975,225	8,934,954	24,034,985	4,647,227	2,482,012
<i>Total Primary Government Change in Net Assets</i>	<u>\$12,641,470</u>	<u>\$12,728,184</u>	<u>\$57,342,951</u>	<u>\$15,113,437</u>	<u>\$11,148,483</u>

2005	2004	2003
(\$58,093,895)	(\$62,382,892)	(\$56,784,809)
75,199	1,566,736	1,231,156
<u>(58,018,696)</u>	<u>(60,816,156)</u>	<u>(55,553,653)</u>
7,337,898	7,029,038	6,953,699
10,877,964	10,731,910	10,289,550
2,227,883	2,175,897	2,081,661
5,687,858	5,635,188	5,377,394
0	0	0
11,035,298	12,498,014	12,589,055
2,513,147	2,149,766	3,618,119
0	0	350,000
8,816,230	8,047,988	8,599,257
2,388,849	1,716,470	1,696,390
661,203	318,443	187,787
1,150,883	165,181	518,716
<u>52,697,213</u>	<u>50,467,895</u>	<u>52,261,628</u>
18,574	22,802	30,029
76,650	119,720	45,209
(1,150,883)	(165,181)	(518,716)
<u>(1,055,659)</u>	<u>(22,659)</u>	<u>(443,478)</u>
<u>51,641,554</u>	<u>50,445,236</u>	<u>51,818,150</u>
0	0	0
0	0	0
(5,396,682)	(11,914,997)	(4,523,181)
(980,460)	1,544,077	787,678
<u>(\$6,377,142)</u>	<u>(\$10,370,920)</u>	<u>(\$3,735,503)</u>

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

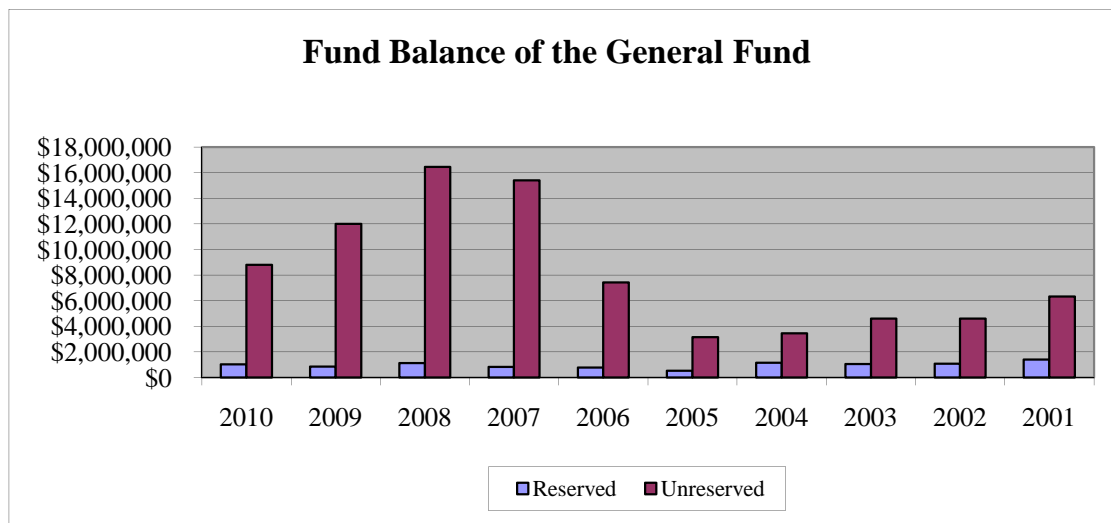
<i>Program:</i>	2010	2009	2008	2007	2006
Governmental Activities:					
General Government:					
Legislative and Executive	\$14,453,012	\$11,312,481	\$11,520,004	\$9,122,021	\$9,766,071
Judicial	4,076,121	3,928,571	3,406,149	3,227,594	3,210,868
Public Safety	9,860,885	10,571,961	8,325,393	8,425,647	4,085,979
Public Works	12,627,818	10,568,901	8,138,979	19,635,099	12,752,512
Health	25,984,706	34,745,874	26,579,099	22,864,090	24,873,368
Human Services	32,848,275	30,108,650	41,416,682	41,963,455	38,192,053
Economic Development and Assistance	513,958	126,537	29,105	440,626	298,973
Intergovernmental	0	0	0	0	3,468,204
<i>Total Governmental Activities Expenses</i>	<u>100,364,775</u>	<u>101,362,975</u>	<u>99,415,411</u>	<u>105,678,532</u>	<u>96,648,028</u>
Business-Type Activities					
Water	4,873,028	5,625,496	4,955,797	5,708,967	4,315,224
Sewer	14,742,730	17,235,542	9,897,173	18,955,285	11,122,240
<i>Total Governmental Activities Expenses</i>	<u>19,615,758</u>	<u>22,861,038</u>	<u>14,852,970</u>	<u>24,664,252</u>	<u>15,437,464</u>
<i>Total Primary Government</i>	<u>\$119,980,533</u>	<u>\$124,224,013</u>	<u>\$114,268,381</u>	<u>\$130,342,784</u>	<u>\$112,085,492</u>



2005	2004	2003
\$8,163,084	\$6,340,446	\$5,780,001
3,319,560	4,051,213	4,163,947
4,815,365	5,269,346	5,386,619
10,308,595	12,750,566	12,801,465
23,866,146	19,622,220	20,084,280
35,244,741	34,176,119	36,075,267
28,815	52,623	54,221
3,458,971	3,375,406	3,242,388
<u>89,205,277</u>	<u>85,637,939</u>	<u>87,588,188</u>
4,003,655	3,670,011	4,211,030
9,480,233	10,480,006	9,399,978
<u>13,483,888</u>	<u>14,150,017</u>	<u>13,611,008</u>
<u>\$102,689,165</u>	<u>\$99,787,956</u>	<u>\$101,199,196</u>

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

	2010	2009	2008	2007
General Fund				
Reserved	\$1,019,922	\$853,645	\$1,120,282	\$836,413
Unreserved	8,801,027	12,011,462	16,467,516	15,420,748
<i>Total General Fund</i>	<u>9,820,949</u>	<u>12,865,107</u>	<u>17,587,798</u>	<u>16,257,161</u>
All Other Governmental Funds				
Reserved	9,585,566	10,297,816	9,542,677	13,985,807
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	38,571,047	30,857,161	27,657,758	29,991,220
Debt Service Funds	1,605,580	2,065,167	1,931,977	1,683,607
Capital Projects Funds	7,355,954	6,406,013	2,397,226	3,460,217
Total All Other Governmental Funds	<u>57,118,147</u>	<u>49,626,157</u>	<u>41,529,638</u>	<u>49,120,851</u>
<i>Total Governmental Funds</i>	<u>\$66,939,096</u>	<u>\$62,491,264</u>	<u>\$59,117,436</u>	<u>\$65,378,012</u>



2006	2005	2004	2003	2002	2001
\$791,150	\$539,707	\$1,154,036	\$1,057,801	\$1,089,116	\$1,395,879
7,438,133	3,150,581	3,458,135	4,602,737	4,611,080	6,322,159
8,229,283	3,690,288	4,612,171	5,660,538	5,700,196	7,718,038
7,132,462	6,603,750	7,458,668	7,310,103	5,358,465	7,190,394
30,619,203	23,232,617	22,014,092	25,719,929	31,228,011	29,321,890
1,542,564	1,543,464	1,337,212	1,539,610	1,267,154	1,351,611
18,769,560	8,453,499	9,100,760	7,952,472	8,725,654	9,505,452
58,063,789	39,833,330	39,910,732	42,522,114	46,579,284	47,369,347
\$66,293,072	\$43,523,618	\$44,522,903	\$48,182,652	\$52,279,480	\$55,087,385

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

	2010	2009	2008	2007	2006
Revenues					
Property Taxes	\$36,167,514	\$35,897,325	\$31,825,677	\$34,412,237	\$34,243,821
Permissive Sales Tax	20,637,988	19,671,965	21,597,332	24,958,612	19,262,369
Intergovernmental	86,403,635	90,337,155	87,541,757	95,810,490	90,719,845
Interest	487,675	656,714	2,747,948	4,961,291	4,214,977
Fees, Licenses and Permits	5,230,467	6,365,894	5,302,063	5,286,101	5,497,217
Fines and Forfeitures	2,316,344	2,073,169	1,740,272	1,673,687	1,599,890
Rentals and Royalties	637,156	614,573	627,794	489,235	342,884
Charges for Services	9,713,971	10,251,211	8,705,405	6,920,426	6,941,880
Contributions and Donations	42,141	9,744	46,500	5,678	9,405
Special Assessments	642,332	669,627	603,513	592,395	622,840
Other	754,150	903,858	1,469,955	1,082,327	990,695
<i>Total Revenues</i>	<u>163,033,373</u>	<u>167,451,235</u>	<u>162,208,216</u>	<u>176,192,479</u>	<u>164,445,823</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	24,042,940	24,752,380	22,133,699	21,889,425	20,654,771
Judicial	12,734,986	12,223,578	11,826,292	11,678,701	11,075,465
Public Safety	20,111,025	19,365,991	19,113,444	18,444,528	16,389,646
Public Works	11,507,649	8,894,915	7,722,191	13,313,494	12,459,391
Health	40,564,780	43,149,711	44,676,971	39,626,926	37,918,128
Human Services	44,991,357	49,117,613	52,724,870	49,949,245	46,737,610
Economic Development and Assistance	223,826	246,139	116,927	218,579	721,026
Other	0	0	0	0	0
Capital Outlay	1,201,725	2,211,022	9,076,822	12,426,229	5,193,763
Debt Service:					
Principal Retirement	2,704,712	2,762,497	11,393,409	10,095,858	2,657,937
Interest and Fiscal Charges	1,925,820	2,150,193	2,497,882	2,442,847	1,659,941
Issuance Costs	46,585	0	110,448	65,649	64,371
<i>Total Expenditures</i>	<u>160,055,405</u>	<u>164,874,039</u>	<u>181,392,955</u>	<u>180,151,481</u>	<u>155,532,049</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,977,968</u>	<u>2,577,196</u>	<u>(19,184,739)</u>	<u>(3,959,002)</u>	<u>8,913,774</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	7,606	4,685
Inception of Capital Lease	0	24,374	21,299	546,946	601,481
OPWC Loans Issued	0	0	10,472	100,636	67,641
General Obligation Bonds Issued	1,260,000	0	5,075,000	2,565,000	1,835,000
Special Assessment Bonds Issued	0	0	0	0	30,000
Revenue Bonds Issued	0	0	4,440,000	0	0
Premium on Bonds	47,278	0	5,448	56,044	29,372
General Obligation Notes Issued	0	0	2,155,000	9,820,000	18,235,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Payment on Refunded Notes	0	0	(900,000)	(10,707,000)	(7,560,000)
Transfers In	4,388,060	4,266,608	6,626,264	8,874,649	6,842,940
Transfers Out	(4,225,474)	(3,494,350)	(5,401,844)	(8,219,939)	(6,230,439)
<i>Total Other Financing Sources (Uses)</i>	<u>1,469,864</u>	<u>796,632</u>	<u>12,031,639</u>	<u>3,043,942</u>	<u>13,855,680</u>
<i>Net Change in Fund Balances</i>	<u>\$4,447,832</u>	<u>\$3,373,828</u>	<u>(\$7,153,100)</u>	<u>(\$915,060)</u>	<u>\$22,769,454</u>
Debt Service as a Percentage of					
Noncapital Expenditures	3.0%	3.1%	7.9%	7.4%	2.9%

2005	2004	2003	2002	2001
\$26,425,363	\$26,021,232	\$25,005,153	\$25,505,365	\$25,681,291
13,548,445	14,647,780	16,207,174	9,641,585	9,108,095
84,167,232	79,314,728	78,776,615	83,906,792	74,806,452
2,264,361	1,589,816	1,567,753	2,421,361	3,284,337
5,102,884	5,252,990	6,157,711	5,292,837	4,804,591
1,372,641	1,615,010	1,637,480	2,253,703	1,753,838
318,759	350,680	370,491	335,306	250,855
6,179,236	7,867,384	6,887,748	7,090,267	7,875,664
11,160	0	2,220	22,742	13,187
575,723	604,799	829,751	776,450	763,478
661,203	318,443	187,787	164,474	134,211
140,627,007	137,582,862	137,629,883	137,410,882	128,475,999
19,597,154	17,206,613	16,292,524	15,762,101	18,507,739
10,783,464	10,945,073	10,531,978	10,241,481	7,990,898
15,522,093	17,468,580	17,392,939	17,027,696	14,041,359
10,085,707	11,081,999	11,536,109	11,654,335	8,458,779
35,666,672	34,905,129	31,983,392	32,499,640	33,024,952
45,185,390	43,238,358	44,681,212	44,447,615	45,239,156
76,840	134,641	665,353	87,852	166,633
285,851	37,884	76,960	209,635	405,996
3,300,976	6,631,125	4,792,253	6,416,719	5,009,915
2,537,378	8,288,280	7,873,249	9,272,923	10,719,527
1,778,292	1,724,116	2,204,458	2,504,052	2,016,503
0	167,679	0	0	0
144,819,817	151,829,477	148,030,427	150,124,049	145,581,457
(4,192,810)	(14,246,615)	(10,400,544)	(12,713,167)	(17,105,458)
0	0	0	0	69,100
74,290	148,936	0	245,201	0
281,352	0	0	400,000	0
0	5,265,000	0	0	9,810,000
0	2,342,997	0	0	0
0	0	0	0	0
0	64,170	0	0	0
7,260,000	5,573,000	5,785,000	8,490,000	5,975,000
0	(2,972,418)	0	0	0
(5,573,000)	0	0	0	0
4,426,924	6,115,979	4,794,324	11,131,033	10,713,150
(3,276,041)	(5,950,798)	(4,275,608)	(10,360,972)	(9,906,049)
3,193,525	10,586,866	6,303,716	9,905,262	16,661,201
(\$999,285)	(\$3,659,749)	(\$4,096,828)	(\$2,807,905)	(\$444,257)
3.1%	7.1%	7.1%	8.3%	9.2%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value	Assessed Value	Estimated Actual Value
2010	\$2,673,552,620	\$640,780,600	\$9,469,523,486	\$106,537,430	\$121,065,261
2009	2,668,236,580	640,050,900	9,452,249,943	109,568,490	124,509,648
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

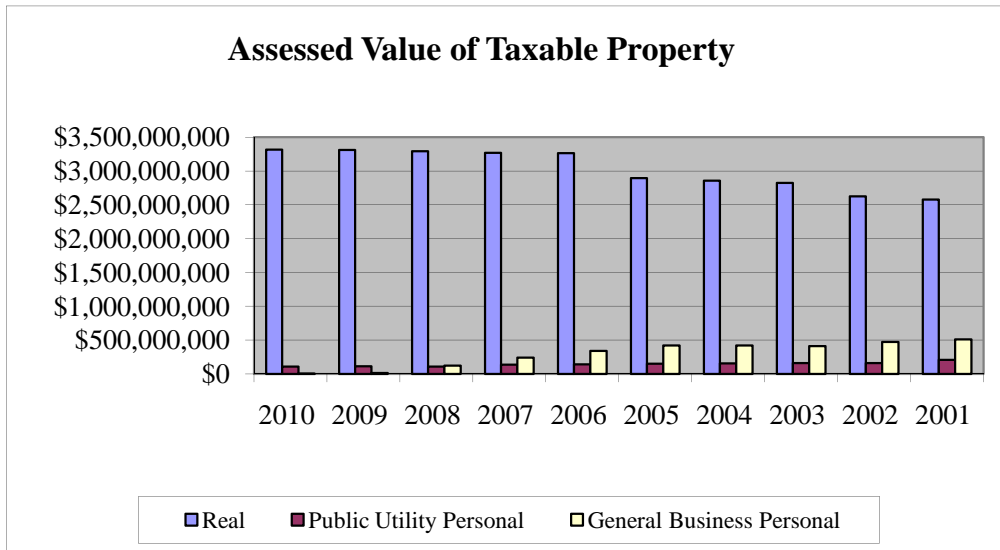
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$4,299,645	68,794,320	\$3,425,170,295	\$9,659,383,067	35.46 %	\$10.50
10,002,232	160,035,712	3,427,858,202	9,736,795,303	35.21	10.48
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



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

	2010	2009	2008	2007
Unvoted Millage				
Operating	\$1.80000	\$1.80000	\$1.80000	\$1.80000
Voted Millage - by levy				
1976 T.B. Hospital				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
1983 MRDD Operating - continuing				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.54765
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.74002
General Business and Public Utility Personal	0.00000	0.00000	0.00000	1.00000
1986 Children Service Operating - 5 years				
Residential/Agricultural Real	1.10110	1.09686	1.09484	1.09530
Commercial/Industrial and Public Utility Real	1.56188	1.54506	1.50014	1.49097
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1998 MRDD Operating - 10 years				
Residential/Agricultural Real	1.06928	1.06517	1.06321	1.06366
Commercial/Industrial and Public Utility Real	1.28580	1.27195	1.23497	1.22742
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
2005 Senior Citizens Operating - 5 years				
Residential/Agricultural Real	0.68156	0.67894	0.67769	0.67797
Commercial/Industrial and Public Utility Real	0.72605	0.71823	0.69735	0.69308
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
2005 MRDD Operating - 10 years				
Residential/Agricultural Real	2.04467	2.03681	2.03306	2.03392
Commercial/Industrial and Public Utility Real	2.17814	2.15469	2.07021	2.07925
General Business and Public Utility Personal	2.25000	2.25000	2.25000	2.25000
2005 Children Service Operating - 10 years				
Residential/Agricultural Real	0.72700	0.72420	0.72286	0.72317
Commercial/Industrial and Public Utility Real	0.77445	0.76611	0.74384	0.73929
General Business and Public Utility Personal	0.80000	0.80000	0.80000	0.80000
2005 Mental Health Operating - 10 years				
Residential/Agricultural Real	0.90874	0.90525	0.90358	0.90396
Commercial/Industrial and Public Utility Real	0.96806	0.95764	0.92980	0.92411
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2008 MRDD Operating - continuing				
Residential/Agricultural Real	2.20000	2.20000	2.19907	0.00000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	0.00000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	0.00000
Total voted millage by type of property				
Residential/Agricultural Real	\$8.73235	\$8.70722	\$8.69430	\$7.04564
Commercial/Industrial and Public Utility Real	9.69438	9.61368	9.37629	7.89415
General Business and Public Utility Personal	10.50000	10.50000	10.50000	9.30000
Total millage by type of property				
Residential/Agricultural Real	\$10.53235	\$10.50722	\$10.49430	\$8.84564
Commercial/Industrial and Public Utility Real	11.49438	11.41368	11.17629	9.69415
General Business and Public Utility Personal	12.30000	12.30000	12.30000	11.10000

2006	2005	2004	2003	2002	2001
<u>\$1.80000</u>	<u>\$1.80000</u>	<u>\$1.80000</u>	<u>\$1.80000</u>	<u>\$1.80000</u>	<u>\$1.80000</u>
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.54784	0.54522	0.60583	0.60638	0.60617	0.65567
0.73507	0.71715	0.80079	0.79964	0.79581	0.79206
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.09568	1.09438	1.21167	1.21277	1.21233	1.31135
1.48100	1.44489	1.16340	1.61109	1.60338	1.59582
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
1.06402	1.05893	1.17666	1.17731	1.17731	1.27346
1.21922	1.18949	1.32822	1.32632	1.31997	1.31375
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
0.67821	0.67496	0.00000	0.00000	0.00000	0.00000
0.68845	0.67167	0.00000	0.00000	0.00000	0.00000
0.75000	0.75000	0.00000	0.00000	0.00000	0.00000
2.03462	2.02489	1.28129	1.28245	1.28199	1.38670
2.06536	2.01500	1.77665	1.77411	1.76561	1.75729
2.25000	2.25000	2.25000	2.25000	2.25000	2.25000
0.72342	0.71996	0.29761	0.29788	0.29778	0.32210
0.73435	0.71644	0.45442	0.45377	0.45160	0.44947
0.80000	0.80000	0.80000	0.80000	0.80000	0.80000
0.90427	0.89995	0.60583	0.60638	0.60617	0.65567
0.91794	0.89556	0.80670	0.80555	0.80169	0.79791
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$7.04805	\$7.01829	\$5.17889	\$5.18318	\$5.18174	\$5.60495
7.84140	7.65019	6.33017	6.77048	6.73805	6.70630
<u>9.30000</u>	<u>9.30000</u>	<u>8.55000</u>	<u>8.55000</u>	<u>8.55000</u>	<u>8.55000</u>
\$8.84805	\$8.81829	\$6.97889	\$6.98318	\$6.98174	\$7.40495
9.64140	9.45019	8.13017	8.57048	8.53805	8.50630
<u>11.10000</u>	<u>11.10000</u>	<u>10.35000</u>	<u>10.35000</u>	<u>10.35000</u>	<u>10.35000</u>

(continued)

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

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Cities				
Cortland				
Residential/Agricultural Real	\$14.99797	\$14.12242	\$14.08045	\$14.16089
Commercial/Industrial and Public Utility Real	15.01883	14.76698	14.66289	14.74444
General Business and Public Utility Personal	16.66000	16.60000	16.66000	16.66000
Girard				
Residential/Agricultural Real	7.97970	6.45445	6.44746	6.43694
Commercial/Industrial and Public Utility Real	8.77953	7.26803	7.24616	7.23136
General Business and Public Utility Personal	10.40000	8.90000	8.90000	8.90000
Hubbard				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.57908
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.73390
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.90000
Niles				
Residential/Agricultural Real	0.36351	0.36248	0.36218	0.36241
Commercial/Industrial and Public Utility Real	0.55419	0.54870	0.51738	0.51723
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Villages				
McDonald				
Residential/Agricultural Real	0.51293	0.51286	0.51211	0.51202
Commercial/Industrial and Public Utility Real	1.43889	1.37909	1.37534	1.37534
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Orangeville				
Residential/Agricultural Real	8.66606	8.66606	8.64595	7.68359
Commercial/Industrial and Public Utility Real	8.46376	8.46376	8.46376	7.46376
General Business and Public Utility Personal	12.10000	12.10000	12.10000	12.10000
Lordstown				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
West Farmington				
Residential/Agricultural Real	5.71404	5.69186	5.69186	5.66792
Commercial/Industrial and Public Utility Real	7.20348	7.20348	7.20348	7.20396
General Business and Public Utility Personal	9.60000	9.60000	9.60000	9.60000
Yankee Lake				
Residential/Agricultural Real	7.87724	7.87670	7.87684	7.87684
Commercial/Industrial and Public Utility Real	7.69151	7.69151	7.69151	7.69151
General Business and Public Utility Personal	8.90000	8.90000	8.90000	8.90000
Townships				
Bazetta				
Residential/Agricultural Real	10.61888	10.57511	10.56552	8.56490
Commercial/Industrial and Public Utility Real	13.84415	14.07130	12.25327	10.66970
General Business and Public Utility Personal	16.70000	16.70000	16.70000	14.70000
Bloomfield				
Residential/Agricultural Real	3.77545	3.75684	4.12257	1.94615
Commercial/Industrial and Public Utility Real	4.10451	4.10807	4.95840	2.89630
General Business and Public Utility Personal	4.50000	4.50000	6.00000	4.20000

2006	2005	2004	2003	2002	2001
\$14.16202	\$12.15769	\$13.93069	\$13.93682	\$13.92066	\$13.39363
14.74891	12.65699	14.79297	14.82296	14.82296	13.87965
16.66000	16.66000	17.00000	17.00000	17.00000	17.12000
4.63846	4.53807	5.11130	2.10922	2.10906	2.32895
5.39388	5.65176	6.08002	3.08575	3.08562	3.08562
7.10000	7.10000	7.10000	4.10000	4.10000	4.10000
0.57908	0.57887	0.63158	0.63218	0.63217	0.66140
0.71346	0.70035	0.76666	0.76703	0.78463	0.78463
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
0.36218	0.36027	0.40257	0.40252	0.40248	0.43480
0.51654	0.48706	0.54788	0.55001	0.54966	0.54946
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.51252	0.51208	0.55567	0.55556	0.55556	0.61505
1.32824	1.31085	1.41629	1.23083	1.23093	1.23083
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
8.51527	8.50584	9.24906	8.05254	8.05254	7.91476
8.25136	8.51666	10.47651	9.62729	9.62729	8.62729
12.10000	12.10000	12.10000	12.10000	12.10000	11.10000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5.66792	5.66679	6.55190	6.48378	6.48378	7.25887
7.20396	7.20170	7.80718	7.80718	7.80718	7.80718
9.60000	9.60000	9.60000	9.60000	9.60000	9.60000
7.87684	5.37168	6.01165	3.49226	3.49226	0.69994
8.69151	5.19151	5.78129	3.90000	3.90000	0.49721
8.90000	6.40000	6.40000	3.90000	3.90000	0.90000
8.59303	8.54459	9.92902	9.95001	9.94943	10.78682
10.66357	10.50155	11.75198	11.77549	11.77549	11.77426
14.70000	14.70000	14.70000	14.70000	14.70000	14.70000
1.97823	1.96268	2.38883	2.38239	2.38239	2.66114
3.10531	3.10111	3.62595	3.62595	3.62595	3.62595
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000

(continued)

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

	2010	2009	2008	2007
Braceville				
Residential/Agricultural Real	\$3.31569	\$3.28867	\$3.25138	\$3.25489
Commercial/Industrial and Public Utility Real	4.49632	4.46438	4.50706	4.46801
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Bristol				
Residential/Agricultural Real	3.91291	3.89607	3.88923	3.88559
Commercial/Industrial and Public Utility Real	4.38923	4.28984	4.27052	4.27052
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
Brookfield				
Residential/Agricultural Real	9.85002	9.82235	9.79211	9.78756
Commercial/Industrial and Public Utility Real	11.72827	11.67971	11.34288	11.29569
General Business and Public Utility Personal	15.70000	15.70000	15.70000	15.70000
Champion				
Residential/Agricultural Real	5.77766	5.74632	5.74669	5.73524
Commercial/Industrial and Public Utility Real	10.30236	10.30066	9.82128	9.82348
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000
Farmington				
Residential/Agricultural Real	4.62767	4.74528	4.88440	4.55054
Commercial/Industrial and Public Utility Real	5.50798	5.65824	5.85824	5.50846
General Business and Public Utility Personal	6.90000	7.05000	6.90000	6.90000
Fowler				
Residential/Agricultural Real	3.97174	3.96179	3.95240	3.98447
Commercial/Industrial and Public Utility Real	4.21907	4.23528	4.23252	4.13903
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Greene				
Residential/Agricultural Real	4.33237	4.35223	4.30553	4.32703
Commercial/Industrial and Public Utility Real	5.63334	5.69760	5.69760	5.69760
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
Gustavus				
Residential/Agricultural Real	6.87312	6.86848	6.86769	6.94099
Commercial/Industrial and Public Utility Real	8.20928	8.20928	8.21107	8.21107
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000
Hartford				
Residential/Agricultural Real	0.76127	0.76183	0.76064	0.76654
Commercial/Industrial and Public Utility Real	1.02428	1.02431	1.02431	1.02608
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Howland				
Residential/Agricultural Real	7.09803	7.07084	7.06372	7.06394
Commercial/Industrial and Public Utility Real	8.15745	8.05740	7.91260	7.77698
General Business and Public Utility Personal	10.00000	10.00000	10.00000	10.00000
Hubbard				
Residential/Agricultural Real	9.96227	9.92825	10.15517	8.66811
Commercial/Industrial and Public Utility Real	9.98352	9.97254	10.08895	8.97566
General Business and Public Utility Personal	10.25000	10.25000	10.25000	11.50000
Johnston				
Residential/Agricultural Real	3.20419	3.16981	3.12974	3.15819
Commercial/Industrial and Public Utility Real	3.70996	6.70996	3.70984	3.70984
General Business and Public Utility Personal	6.50000	6.50000	6.50000	6.50000

2006	2005	2004	2003	2002	2001
\$3.25670	\$3.23787	\$3.65307	\$3.20199	\$2.75143	\$3.09609
3.84076	3.60155	4.63711	4.48644	4.36636	4.36636
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
3.88742	3.87090	4.48305	4.49543	2.49519	2.80510
4.26850	4.26850	4.80081	4.99013	2.99013	2.99013
7.70000	7.70000	7.70000	7.70000	5.70000	5.70000
9.12215	9.08093	10.08352	8.11043	8.10457	7.03633
10.57990	10.40119	11.69845	9.70556	9.69597	7.69180
15.70000	15.70000	15.70000	13.70000	13.70000	13.70000
5.73767	5.72453	6.28233	6.28519	6.28486	5.85301
9.65622	8.75899	10.25643	10.26236	9.73103	7.68221
10.40000	10.40000	10.40000	10.40000	10.40000	9.40000
4.53264	4.69263	5.87484	5.86673	3.56593	3.94693
5.50846	5.85734	6.55250	6.55250	4.25250	4.25250
7.25000	7.25000	7.40000	7.40000	5.10000	5.10000
3.98368	3.96984	4.33306	4.31949	3.52198	3.91237
4.13039	4.07684	4.92976	4.75979	4.27272	4.27272
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.32536	4.30509	5.16982	5.22160	5.21888	5.03064
5.69760	5.69760	6.79322	6.79830	6.79830	6.23735
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
6.93752	6.91285	8.07391	8.06639	8.06639	6.71016
8.21107	8.21107	8.80000	8.80000	8.80000	8.25614
8.80000	8.80000	8.80000	8.80000	8.80000	9.00000
0.76854	0.76662	0.82630	0.82562	0.82534	0.91781
1.02618	0.99243	1.30304	1.28642	1.28642	1.28642
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
7.05555	7.02984	4.27762	4.39056	4.38881	4.69065
7.72620	7.63026	6.33339	6.30459	6.28653	6.27919
10.00000	10.00000	10.00000	10.00000	10.00000	10.00000
8.66123	5.79280	6.49361	6.90357	6.70357	6.99725
8.95797	6.41818	8.11650	8.27650	8.02784	8.02784
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
3.15656	3.12440	5.94653	3.47874	3.47787	3.89280
3.72327	3.58268	4.73249	4.81485	4.81485	4.81485
6.50000	6.50000	6.50000	6.50000	6.50000	6.50000

(continued)

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

	2010	2009	2008	2007
Kinsman				
Residential/Agricultural Real	\$5.54363	\$5.51050	\$5.49155	\$5.52357
Commercial/Industrial and Public Utility Real	7.27887	7.20759	7.19754	7.19286
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000
Liberty				
Residential/Agricultural Real	18.84559	18.75282	18.76681	17.46682
Commercial/Industrial and Public Utility Real	21.08918	20.39541	20.12920	19.11999
General Business and Public Utility Personal	24.25000	24.25000	24.25000	23.00000
Mecca				
Residential/Agricultural Real	1.92476	1.91951	1.91461	1.90623
Commercial/Industrial and Public Utility Real	2.11230	2.11230	2.03365	2.01572
General Business and Public Utility Personal	4.65000	4.65000	4.65000	4.65000
Mesopotamia				
Residential/Agricultural Real	4.01344	3.99189	3.97584	3.98549
Commercial/Industrial and Public Utility Real	4.62755	4.51051	4.50998	4.55831
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
Newton				
Residential/Agricultural Real	0.89230	0.89080	0.88690	0.88610
Commercial/Industrial and Public Utility Real	1.46613	1.46618	1.46618	1.59731
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
Southington				
Residential/Agricultural Real	1.29192	1.28839	1.27977	1.28227
Commercial/Industrial and Public Utility Real	1.32407	1.32407	1.32407	1.32831
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Vernon				
Residential/Agricultural Real	3.19543	3.18935	3.18551	1.71334
Commercial/Industrial and Public Utility Real	3.60360	3.60360	3.60360	2.10360
General Business and Public Utility Personal	4.50000	4.50000	4.50000	3.00000
Vienna				
Residential/Agricultural Real	5.01452	5.01101	5.00752	4.00739
Commercial/Industrial and Public Utility Real	4.86213	4.86226	4.84508	3.90949
General Business and Public Utility Personal	5.70000	5.70000	5.70000	4.70000
Warren				
Residential/Agricultural Real	6.08680	6.05000	6.04350	6.03114
Commercial/Industrial and Public Utility Real	10.38030	10.38030	10.37620	10.16138
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000
Weathersfield				
Residential/Agricultural Real	6.31852	6.30898	6.30204	4.81307
Commercial/Industrial and Public Utility Real	7.37903	7.38779	7.33570	6.41603
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Warren Trumbull County Public Library				
Residential/Agricultural Real	0.86163	0.86058	0.85973	0.85988
Commercial/Industrial and Public Utility Real	0.94565	0.94142	0.92945	0.92688
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2006	2005	2004	2003	2002	2001
\$4.82000	\$4.77388	\$5.50931	\$5.52605	\$5.52605	\$6.17760
6.16814	5.96890	6.64771	6.78271	6.64771	6.64771
10.80000	10.80000	10.80000	10.80000	10.80000	10.80000
15.50251	15.39106	16.55276	12.50568	12.50321	12.68239
17.11395	16.67542	18.08487	15.16162	14.95185	14.79856
21.00000	21.00000	21.00000	21.10000	21.10000	21.10000
1.90612	1.89933	2.17180	2.17666	2.17666	2.40984
2.01572	2.00105	2.37047	2.39983	2.39983	2.39983
4.65000	4.65000	4.65000	4.65000	4.65000	4.65000
3.98907	3.99097	4.87115	4.90066	4.89982	5.53098
4.58342	4.59250	5.74182	5.74182	5.74182	5.74182
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
0.88836	0.88287	2.07585	2.08021	2.08021	2.33142
1.59731	1.58132	3.17453	3.18346	3.18346	3.18346
2.50000	2.50000	4.25000	4.25000	4.25000	4.25000
1.28151	1.27613	1.46141	1.46257	1.76257	1.64654
1.32831	1.29062	1.56457	1.56271	1.56271	1.56271
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
2.57999	2.56816	2.93351	2.64066	2.93897	3.28709
3.15540	3.15540	3.68692	3.68692	3.68692	3.68692
4.50000	4.50000	4.50000	4.50000	4.50000	4.50000
4.01112	3.13011	2.74570	2.74419	0.73985	0.82674
3.90790	3.03960	3.07692	3.07632	1.07632	1.07632
4.70000	4.20000	4.40000	4.40000	2.40000	2.40000
5.91542	6.00219	6.93579	5.43811	5.43762	5.89327
10.17490	10.09820	9.42959	7.89816	7.89816	7.89816
10.50000	10.50000	10.50000	9.00000	9.00000	9.00000
4.80821	4.79901	5.39685	5.39610	5.39543	5.96740
6.43780	6.37297	7.11455	7.09320	7.09320	7.09320
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
0.86011	0.25880	0.28676	0.28699	0.28685	0.30957
0.92490	0.31595	0.35239	0.35217	0.34989	0.34781
1.00000	0.40000	0.40000	0.40000	0.40000	0.40000

(continued)

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

	2010	2009	2008	2007
Howland Township Park District				
Residential/Agricultural Real	\$0.24480	\$0.24386	\$0.24361	\$0.24362
Commercial/Industrial and Public Utility Real	0.27023	0.26692	0.26212	0.25763
General Business and Public Utility Personal	0.35000	0.35000	0.35000	0.35000
Newton Falls Public Library				
Residential/Agricultural Real	0.83497	0.83319	0.83089	0.83089
Commercial/Industrial and Public Utility Real	1.20476	1.20307	1.19661	1.22103
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Hubbard Public Library				
Residential/Agricultural Real	1.90000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.90000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	0.00000	0.00000	0.00000
Girard Free Library				
Residential/Agricultural Real	1.50000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.50000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	0.00000	0.00000	0.00000
McKinley Memorial Library				
Residential/Agricultural Real	1.50000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.50000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	0.00000	0.00000	0.00000
Hubbard Township Free Public Park				
Residential/Agricultural Real	0.69458	0.69458	0.69585	0.69604
Commercial/Industrial and Public Utility Real	0.76071	0.76071	0.74338	0.73570
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Newton Falls Joint Fire District				
Residential/Agricultural Real	0.80817	0.80683	0.80463	0.80472
Commercial/Industrial and Public Utility Real	0.94016	0.93883	0.93373	0.95299
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Eagle Joint Fire District				
Residential/Agricultural Real	1.20000	1.19749	1.19968	0.00000
Commercial/Industrial and Public Utility Real	1.20000	1.20000	1.20000	0.00000
General Business and Public Utility Personal	1.20000	1.20000	1.20000	0.00000
Joint Vocational School				
Trumbull County				
Residential/Agricultural Real	2.02082	2.01205	2.00806	2.00900
Commercial/Industrial and Public Utility Real	2.13324	2.10965	2.06241	2.05500
General Business and Public Utility Personal	2.40000	2.40000	2.40000	2.40000
Out-of-County School Districts				
Auburn Joint Vocational				
Residential/Agricultural Real	1.50000	1.50000	1.50000	1.50000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	1.50000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000
Mahoning County Joint Vocational				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.01838	2.00330	2.00431	2.00000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000

2006	2005	2004	2003	2002	2001
\$0.24333	\$0.24244	\$0.26434	\$0.26452	\$0.26441	\$0.28259
0.25595	0.25277	0.27997	0.27870	0.27790	0.27758
0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
0.83208	0.82812	0.91760	0.92325	0.92325	1.03173
1.21987	1.20004	1.28451	1.27520	1.27520	1.27520
1.50000	1.50000	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
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.69552	0.69460	0.77727	0.77819	0.77819	0.81333
0.72403	0.71241	0.83460	0.83247	0.83996	0.83996
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.80588	0.80254	0.88954	0.89491	0.89491	1.00000
0.95208	0.93719	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2.01008	2.00000	2.00000	2.00728	2.00000	0.20009
2.03852	2.00000	2.15325	2.14629	2.10004	0.21201
2.40000	2.40000	2.40000	2.40000	2.40000	2.40000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
2.00000	2.00000	2.00085	2.00387	2.00324	2.00000
2.00000	2.00000	2.04402	2.03781	2.03770	2.02014
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000

(continued)

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

	2010	2009	2008	2007
Cardinal Local School District				
Residential/Agricultural Real	\$21.38933	\$21.22468	\$21.70897	\$21.75485
Commercial/Industrial and Public Utility Real	28.15214	27.92201	27.49636	27.44988
General Business and Public Utility Personal	50.77000	50.64000	51.15000	51.15000
Jackson Milton Local School District				
Residential/Agricultural Real	27.75738	27.81406	27.85729	28.16421
Commercial/Industrial and Public Utility Real	27.96809	27.86784	27.87077	28.22300
General Business and Public Utility Personal	39.85000	39.95000	39.95000	40.30000
School				
Bloomfield-Mespo Local School District				
Residential/Agricultural Real	21.90704	21.74310	21.71644	21.76131
Commercial/Industrial and Public Utility Real	26.82598	26.41545	26.41054	26.39248
General Business and Public Utility Personal	50.35000	50.30000	50.30000	50.30000
Bristol Local School District				
Residential/Agricultural Real	27.14204	27.49884	27.38230	27.40011
Commercial/Industrial and Public Utility Real	27.90609	28.11361	28.06617	28.06639
General Business and Public Utility Personal	46.15000	46.60000	46.60000	46.60000
Brookfield Local School District				
Residential/Agricultural Real	22.32447	22.27894	22.22980	22.22278
Commercial/Industrial and Public Utility Real	27.03281	26.94471	26.33348	26.24781
General Business and Public Utility Personal	45.50000	45.50000	45.50000	45.50000
Champion Local School District				
Residential/Agricultural Real	25.80954	25.67899	25.67997	25.60054
Commercial/Industrial and Public Utility Real	32.80197	32.72151	31.12750	31.08204
General Business and Public Utility Personal	36.30000	36.25000	36.20000	36.20000
Girard City School District				
Residential/Agricultural Real	31.66195	31.66319	31.58507	31.34445
Commercial/Industrial and Public Utility Real	33.86283	33.94532	33.89137	33.64005
General Business and Public Utility Personal	49.05000	49.15000	49.10000	48.90000
Howland Local School District				
Residential/Agricultural Real	28.41216	28.34569	28.23060	28.08205
Commercial/Industrial and Public Utility Real	30.30354	30.07461	29.12772	28.75667
General Business and Public Utility Personal	38.35000	38.30000	38.20000	38.05000
Hubbard Exempted Village School District				
Residential/Agricultural Real	31.11122	31.99909	31.97610	31.58064
Commercial/Industrial and Public Utility Real	36.54477	37.34421	36.83289	36.22861
General Business and Public Utility Personal	52.85000	53.80000	53.75000	53.35000
Joseph Badge Local School District				
Residential/Agricultural Real	29.69722	29.71910	29.74153	29.76023
Commercial/Industrial and Public Utility Real	30.99670	30.91739	30.94937	30.94687
General Business and Public Utility Personal	35.70000	35.75000	35.80000	35.80000
Labrae Local School District				
Residential/Agricultural Real	23.82269	23.67645	23.36705	23.20168
Commercial/Industrial and Public Utility Real	38.50471	38.38227	38.20867	36.71157
General Business and Public Utility Personal	51.75000	51.70000	51.50000	51.35000
Lakeview Local School District				
Residential/Agricultural Real	26.82077	22.85364	22.71571	22.67884
Commercial/Industrial and Public Utility Real	28.25355	24.54180	22.84686	23.15811
General Business and Public Utility Personal	41.35000	37.45000	37.65000	37.60000

2006	2005	2004	2003	2002	2001
\$19.37828	\$19.47965	\$22.63750	\$22.73443	\$22.80702	\$23.44872
25.94188	25.98120	30.16933	30.16626	30.03620	29.61556
51.15000	51.15000	51.75000	51.75000	51.75000	52.10000
28.16421	25.91509	26.11799	26.11235	26.09096	26.44457
28.22300	25.97492	26.21951	26.19672	26.19672	26.49398
40.30000	41.90000	41.95000	41.95000	41.95000	42.30000
21.85842	18.75002	22.14652	22.37247	22.32027	25.25000
27.07174	24.13120	29.12307	29.27307	29.22307	29.92307
50.30000	47.35000	48.10000	48.25000	48.20000	48.90000
27.37532	27.02287	24.01130	24.21901	24.11622	25.30916
28.06077	28.05968	26.57623	27.27578	27.17578	28.12578
46.60000	46.60000	43.10000	48.50000	43.20000	44.15000
15.39027	15.32150	17.01499	17.05838	17.04625	19.00641
19.34507	19.02094	21.39106	21.42092	21.38806	21.37379
39.10000	39.10000	39.10000	39.10000	39.10000	39.10000
26.15677	26.06874	27.41469	27.61565	27.41489	28.51773
31.28673	29.38426	33.77592	33.98816	31.64577	30.40788
36.75000	36.70000	38.00000	38.20000	38.00000	39.05000
26.99907	26.75324	29.71503	23.40109	23.40000	25.00237
29.22826	28.93133	32.96821	26.75247	26.75175	28.35175
44.55000	44.40000	45.20000	38.90000	38.90000	40.50000
28.26603	27.86107	29.08859	29.39514	23.68967	24.15874
28.90701	27.89185	29.14635	29.49392	23.78044	24.16838
38.25000	37.90000	39.05000	39.35000	33.65000	34.05000
31.96969	26.15001	29.08680	29.10648	29.15636	30.00707
36.31796	30.20882	34.61054	34.55391	34.80317	34.60317
53.75000	47.65000	49.10000	49.10000	49.15000	49.25000
30.39720	30.46831	32.17580	31.98042	25.07656	26.33966
30.86598	30.56603	32.35089	32.11512	25.21512	26.41512
40.45000	37.60000	39.20000	39.00000	32.10000	33.30000
23.44315	23.36183	27.19170	26.59640	26.04198	28.07381
35.82902	34.93123	36.54908	36.52357	35.77575	35.62575
52.20000	52.20000	53.00000	53.00000	52.45000	52.30000
22.50608	22.13606	23.21144	23.26586	23.02206	23.60678
22.95566	22.27567	23.36357	23.41727	23.17727	23.42606
37.10000	36.80000	37.80000	37.85000	37.61000	37.86000

(continued)

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

	2010	2009	2008	2007
Liberty Local School District				
Residential/Agricultural Real	\$35.35019	\$35.29864	\$35.26147	\$35.21157
Commercial/Industrial and Public Utility Real	36.43751	35.79491	35.51645	35.71981
General Business and Public Utility Personal	45.20000	45.25000	45.20000	45.20000
Lordstown Local School District				
Residential/Agricultural Real	24.21073	24.09790	24.11612	22.92929
Commercial/Industrial and Public Utility Real	30.74282	29.57614	29.37155	27.74922
General Business and Public Utility Personal	35.35000	35.25000	35.30000	34.10000
Maplewood Local School District				
Residential/Agricultural Real	27.83028	27.74354	27.71338	27.73279
Commercial/Industrial and Public Utility Real	27.24492	28.49328	28.22556	27.68845
General Business and Public Utility Personal	43.15000	43.15000	43.25000	43.20000
Mathews Local School District				
Residential/Agricultural Real	26.06940	25.52854	25.24425	25.37789
Commercial/Industrial and Public Utility Real	28.68698	27.77606	26.88569	27.10251
General Business and Public Utility Personal	45.55000	45.65000	46.16000	46.16000
McDonald Local School District				
Residential/Agricultural Real	28.29121	28.38567	23.35981	23.11015
Commercial/Industrial and Public Utility Real	48.25852	47.08794	42.00743	41.75743
General Business and Public Utility Personal	51.25000	51.35000	46.35000	46.10000
Newton Falls Exempted Village School District				
Residential/Agricultural Real	22.77789	24.84879	24.65512	28.10512
Commercial/Industrial and Public Utility Real	22.82056	24.96713	24.73159	28.46125
General Business and Public Utility Personal	32.85000	35.05000	34.90000	38.35000
Niles City School District				
Residential/Agricultural Real	31.35751	31.25612	31.03984	25.60408
Commercial/Industrial and Public Utility Real	35.56435	35.38725	35.17307	29.75411
General Business and Public Utility Personal	48.05000	48.00000	47.80000	42.35000
Southington Local School District				
Residential/Agricultural Real	28.27823	27.98837	27.78820	31.81601
Commercial/Industrial and Public Utility Real	28.46834	28.21834	28.11834	32.35192
General Business and Public Utility Personal	45.40000	45.15000	45.05000	50.05000
Warren City School District				
Residential/Agricultural Real	38.21776	37.81560	37.47122	36.23493
Commercial/Industrial and Public Utility Real	45.62077	45.10799	44.45463	42.72661
General Business and Public Utility Personal	54.80000	54.55000	54.25000	53.05000
Weathersfield Local School District				
Residential/Agricultural Real	24.68784	24.70707	24.65144	23.72748
Commercial/Industrial and Public Utility Real	30.20565	30.25429	30.41787	29.44272
General Business and Public Utility Personal	49.15000	49.20000	49.15000	48.20000

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

2006	2005	2004	2003	2002	2001
\$32.29665	\$35.02261	\$29.82570	\$29.92832	\$29.37468	\$29.75547
35.73891	35.14888	30.29286	30.48662	29.65145	29.54301
45.25000	45.10000	38.60000	38.70000	38.15000	38.25000
24.45206	23.60001	25.05001	25.65001	25.75001	27.48045
28.72852	27.89557	33.59685	34.15914	34.25914	34.70914
35.60000	34.80000	36.25000	36.85000	36.95000	37.40000
27.72836	22.12321	23.22135	23.43177	23.42880	24.05077
27.71027	21.89945	23.11973	23.37095	23.37095	23.72095
43.20000	37.70000	38.50000	38.70000	38.70000	39.05000
25.40315	25.27433	27.40471	26.78467	26.67562	29.57432
27.08297	26.48943	31.86334	33.60883	33.60883	33.60883
46.16000	46.16000	46.96000	49.88000	49.88000	49.88000
22.92160	23.15193	23.86960	23.70600	23.85600	24.83128
40.67744	40.54586	44.44708	40.07358	40.22358	41.02358
45.90000	46.15000	46.70000	46.55000	46.70000	47.50000
28.32773	28.30267	28.98940	28.59486	28.14486	29.50179
28.64598	28.43424	30.06420	29.54919	29.09919	30.34919
38.55000	38.60000	39.20000	38.80000	38.35000	39.60000
25.60049	25.31320	21.46605	21.36373	21.46235	21.77561
29.65642	29.24804	27.11396	26.82268	26.90098	27.17098
42.35000	42.15000	38.25000	38.15000	38.25000	38.50000
19.35689	22.44191	23.78593	24.08681	24.08681	26.16861
23.10192	22.59783	24.75021	25.03061	25.03061	26.28061
40.80000	40.75000	41.95000	42.25000	42.25000	43.50000
36.96924	36.83852	39.59207	39.57018	32.46789	33.93459
43.48592	43.04222	45.57768	45.36751	38.18991	38.17016
53.80000	53.75000	54.90000	54.95000	47.85000	47.85000
25.00430	25.40001	26.85996	21.96598	21.86303	23.04062
30.86436	31.15221	33.31373	28.50037	28.40037	28.10045
49.50000	49.90000	49.90000	45.00000	44.90000	44.60000

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
2010	\$36,715,677	\$34,607,166	94.26%	\$1,556,437	\$36,163,603	98.50%
2009	36,639,352	34,488,895	94.13	1,577,300	36,066,195	98.44
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

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

2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
General Motors	\$24,143,020	0.73 %
Delphi Automotive Systems	14,828,660	0.45
Marion Plaza	13,737,260	0.41
Cafro Ross	6,699,340	0.20
Sears Roebuck	6,521,210	0.20
WCI Steel Acquisition	6,404,100	0.19
Walmart Real Estate	4,278,300	0.13
Seven Seventeen Credit Union	3,849,000	0.12
Ohio Presbyterian	3,435,880	0.10
Shepard of The Valley	3,155,610	0.10
Totals	<u>\$87,052,380</u>	<u>2.63 %</u>
Total Real Property Assessed Valuation	<u>\$3,314,333,220</u>	

Name of Taxpayer	2001	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$23,581,980	0.91 %
Delphi Automotive Systems	13,554,830	0.53
K Mart Corporation	7,211,910	0.28
WCI Steel, Incorporated	7,108,900	0.27
RMI Titanium	2,280,830	0.09
Thomas Steel Strip	1,829,960	0.07
Warren Fabricating	1,703,739	0.07
Alcan Aluminum Corporation	959,970	0.04
AK Steel Corporation	800,280	0.03
Time Warner	31,410	0.00
Totals	<u>\$59,063,809</u>	<u>2.29 %</u>
Total Real Property Assessed Valuation	<u>\$2,577,091,650</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Office of the Auditor, Trumbull County, Ohio

Trumbull County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
United Telephone Company of Ohio	\$1,719,330	39.99 %
Ohio Bell Telephone Company	1,101,080	25.61
New Cingular Wireless PSC LLC	551,710	12.83
New Par	325,980	7.58
MCI Communications SER INC	321,290	7.47
SprintCom INC.	163,470	3.80
Totals	<u>\$4,182,860</u>	<u>97.28 %</u>
Total Assessed Valuation	<u>\$4,299,645</u>	

Name of Taxpayer	2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Delphi Automotive Systems	\$63,766,680	12.50 %
WCI Steel, Inc.	39,344,300	7.71
RMI Titanium	32,449,530	6.36
General Motors Corporation	27,419,830	5.38
Thomas Steel Strip	18,694,640	3.67
K Mart Corporation	11,040,889	2.16
AK Steel Corporation	7,236,630	1.42
Alcan Aluminum Corporation	7,150,330	1.40
Time Warner	7,120,870	1.40
Warren Fabricating	6,002,314	1.18
Totals	<u>\$220,226,013</u>	<u>43.18 %</u>
Total Assessed Valuation	<u>\$510,075,043</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Office of the Auditor, Trumbull County, Ohio

Trumbull County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$66,230,670	62.17 %
American Transmission Systems	20,787,300	19.51
Orion Power Midwest	8,748,640	8.21
East Ohio Gas	7,594,970	7.13
Aqua Ohio	1,864,490	1.75
Eastern Natural Gas	374,670	0.35
Northeast Ohio Gas	297,920	0.28
Cleveland Electric Illumination	296,380	0.28
Orwell Natural Gas	288,030	0.27
Columbia Gas Transmission	6,600	0.01
Totals	<u>\$106,489,670</u>	<u>99.96 %</u>
Total Assessed Valuation	<u>\$106,537,430</u>	

Name of Taxpayer	2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$146,532,370	70.87 %
United Telephone	54,313,040	26.27
Totals	<u>\$200,845,410</u>	<u>97.14 %</u>
Total Assessed Valuation	<u>\$206,755,010</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 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
2010	\$18,097,301	\$1,784,927	\$3,740,000	\$0	\$1,777,489	\$258,953	\$189,570
2009	18,326,551	2,058,998	4,115,000	0	1,896,175	494,687	349,612
2008	19,871,460	2,323,682	4,440,000	0	2,014,861	709,478	613,138
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

(1) Personal income and population are located on S42.

Source: Office of the Auditor, Trumbull County, Ohio

Business-Type Activities

General Obligation Bonds	Revenue Bonds	OPWC Loans	OWDA Loans	Notes Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$1,023,134	\$3,227,600	\$1,560,153	\$7,722,212	\$527,267	\$39,908,606	0.62 %	\$220
627,332	3,268,000	1,654,649	8,190,515	125,000	41,106,519	0.63	220
722,472	3,308,800	984,368	2,714,599	2,155,000	39,857,858	0.66	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

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

	2010	2009	2008	2007
Tax Valuation	<u>\$3,425,170,295</u>	<u>\$3,427,858,202</u>	<u>\$3,513,758,726</u>	<u>\$3,642,443,725</u>
Debt Limit (1)	<u>\$84,129,257</u>	<u>\$84,196,455</u>	<u>\$86,343,968</u>	<u>\$89,561,093</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	18,998,067	18,888,867	20,525,473	17,164,373
Revenue Bonds	6,967,600	7,383,000	7,748,800	2,665,800
Special Assessment Bonds	1,846,932	2,135,157	2,412,914	2,681,532
OWDA Loans	7,981,165	8,685,202	3,424,077	3,454,002
OPWC Loans	3,337,642	3,550,824	2,999,229	2,606,460
Notes	<u>2,810,000</u>	<u>4,625,000</u>	<u>9,840,000</u>	<u>18,100,000</u>
Total Gross Indebtedness	41,941,406	45,268,050	46,950,493	46,672,167
Less:				
General Obligation Bonds - Enterprise	(1,019,067)	(642,842)	(741,085)	(833,467)
General Obligation Bonds - Jail Construction (2)	0	(543,025)	(1,122,388)	(1,739,906)
Revenue Bonds	(6,967,600)	(7,383,000)	(7,748,800)	(2,665,800)
Special Assessment Bonds	(1,846,932)	(2,135,157)	(2,412,914)	(2,681,532)
OWDA Loans	(7,981,165)	(8,685,202)	(3,424,077)	(3,454,002)
OPWC Loans	(3,337,642)	(3,550,824)	(2,999,229)	(2,606,460)
Notes - Enterprise Portion	(2,810,000)	(3,385,000)	0	0
Amount Available in Debt Service Fund	<u>(87,972)</u>	<u>(60,376)</u>	<u>(71,422)</u>	<u>(126,491)</u>
Total Net Debt Applicable to Debt Limit	<u>17,891,028</u>	<u>18,882,624</u>	<u>28,430,578</u>	<u>32,564,509</u>
Legal Debt Margin	<u>\$66,238,229</u>	<u>\$65,313,831</u>	<u>\$57,913,390</u>	<u>\$56,996,584</u>
Legal Debt Margin as a Percentage of the Debt Limit	78.73%	77.57%	67.07%	63.64%
Unvoted Debt Limit (3)	\$34,251,703	\$34,278,582	\$35,137,587	\$36,424,437
Amount of Debt Subject to Limit	<u>(17,891,028)</u>	<u>(18,882,624)</u>	<u>(28,430,578)</u>	<u>(32,564,509)</u>
Unvoted Legal Debt Margin	<u>\$16,360,675</u>	<u>\$15,395,958</u>	<u>\$6,707,009</u>	<u>\$3,859,928</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	47.77%	44.91%	19.09%	10.60%

(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

2006	2005	2004	2003	2002	2001
<u>\$3,741,554,420</u>	<u>\$3,459,966,759</u>	<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>\$92,038,861</u>	<u>\$84,999,169</u>	<u>\$84,194,060</u>	<u>\$83,245,412</u>	<u>\$79,818,880</u>	<u>\$80,848,043</u>
16,845,223	17,012,400	19,063,716	16,162,335	19,201,975	22,095,498
2,698,400	1,818,400	1,837,600	1,856,000	0	0
2,939,683	3,170,506	3,417,190	3,472,164	3,755,184	4,032,630
4,668,619	5,842,753	6,920,410	7,909,371	8,817,303	9,651,223
2,420,914	1,811,989	1,332,705	1,132,273	1,199,868	178,886
17,935,000	9,700,000	6,648,000	9,860,000	8,490,000	5,975,000
<u>47,507,839</u>	<u>39,356,048</u>	<u>39,219,621</u>	<u>40,392,143</u>	<u>41,464,330</u>	<u>41,933,237</u>
(920,317)	(1,007,494)	(1,093,810)	(901,836)	(1,027,816)	(1,143,370)
(3,009,906)	(4,214,906)	(5,359,906)	(6,429,906)	(7,449,906)	(8,409,906)
(2,698,400)	(1,818,400)	(1,837,600)	(1,856,000)	0	0
(2,939,683)	(3,170,506)	(3,417,190)	(3,472,164)	(3,755,184)	(4,032,630)
(4,668,619)	(5,842,753)	(6,920,410)	(7,909,371)	(8,817,303)	(9,651,223)
(2,420,914)	(1,811,989)	(1,332,705)	(1,132,273)	(1,199,868)	(178,886)
0	(1,075,000)	(1,075,000)	(4,075,000)	0	0
<u>(74,368)</u>	<u>(148,658)</u>	<u>(90,074)</u>	<u>(26,069)</u>	<u>(245,828)</u>	<u>(261,807)</u>
<u>30,775,632</u>	<u>20,266,342</u>	<u>18,092,926</u>	<u>14,589,524</u>	<u>18,968,425</u>	<u>18,255,415</u>
<u>\$61,263,229</u>	<u>\$64,732,827</u>	<u>\$66,101,134</u>	<u>\$68,655,888</u>	<u>\$60,850,455</u>	<u>\$62,592,628</u>
66.56%	76.16%	78.51%	82.47%	76.24%	77.42%
\$37,415,544	\$34,599,668	\$34,277,624	\$33,898,165	\$32,527,552	\$32,939,217
<u>(30,775,632)</u>	<u>(20,266,342)</u>	<u>(18,092,926)</u>	<u>(14,589,524)</u>	<u>(18,968,425)</u>	<u>(18,255,415)</u>
<u>\$6,639,912</u>	<u>\$14,333,326</u>	<u>\$16,184,698</u>	<u>\$19,308,641</u>	<u>\$13,559,127</u>	<u>\$14,683,802</u>
17.75%	41.43%	47.22%	56.96%	41.69%	44.58%

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
2010	210,312		\$9,659,383,067	\$18,097,301	0.19 %	\$86.05
2009	210,157	a	9,736,795,303	18,326,551	0.19	87.20
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	a	9,638,368,047	20,952,128	0.22	93.54

Sources: (1) U.S. Bureau of Census, 2010 Census of Population
(a) 2000 Federal Census estimates

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

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

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
2010	\$4,762,597	\$3,354,045	\$1,408,552	\$196,627	\$27,321	6.29
2009	5,269,433	4,197,625	1,071,808	21,570	0	49.69
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.

(2) Includes other non-operating revenues.

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

(4) Revenue debt includes OPWC and OWDA 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 Seven Years (1)

Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (4)		Coverage
				Principal	Interest	
2010	\$12,155,359	\$8,918,816	\$3,236,543	\$1,212,356	\$445,127	1.95
2009	12,611,596	9,315,126	3,296,470	662,331	270,706	3.53
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
Last Three Years (1)

Year	Sales Tax Revenues (2)	Debt Service Requirements (3)		Coverage
		Principal	Interest	
2010	\$20,637,988	\$375,000	\$151,438	39.20
2009	19,671,965	325,000	190,739	38.14
2008	21,597,332	0	0	0.00

(1) The debt service for this bond began in 2008.

(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
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)		Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2010	210,312		\$6,400,571	\$30,456	10.7 %
2009	210,157	a	6,514,265	30,850	13.3
2008	211,317	a	6,033,253	28,551	7.5
2007	213,475	a	6,033,253	28,262	6.3
2006	219,296	a	6,033,253	27,590	5.5
2005	219,296	a	6,033,253	27,590	5.5
2004	220,486	a	5,883,836	26,722	5.2
2003	223,518	a	5,810,536	26,248	5.1
2002	223,518	a	5,609,741	25,163	5.3
2001	223,982	a	5,495,146	24,501	6.4

Sources: (1) U.S. Bureau of Census, 2010 Census of Population
(a) 2000 Federal Census estimates
(2) Commerce Department, Bureau of Economic Analysis, Regional
Economic Accounts. www.bea.gov Table CA1-3 Personal Income
and per capita Personal Income.
(3) www.LMI.State.oh.us Ohio Labor Market Information

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

Name of Employer	Nature of Business	2010	
		Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	4,500	4.87 %
Youngstown Air Reserve Base	Government	2,125	2.30
Trumbull County	Government	1,686	1.82
West Corporation	Call Center	1,300	1.41
RG Steel	Steel Products	1,050	1.13
Warren City Schools	Educational Service	810	0.88
Ohio Security Systems	Security/Janitorial	600	0.65
Delphi Packard	Vehicle Wiring Systems	590	0.64
RTI Niles	Titanium	500	0.54
AVI Food System	Food Service	500	0.54
Total		13,661	14.78 %
Total Employment within the County		92,400	

Name of Employer	Nature of Business	2001	
		Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	10,800	10.24 %
Delphi Packard	Vehicle Wiring Systems	9,685	9.18
WCI Steel	Manufacturing	2,300	2.18
General Electric, Inc.	Light Bulbs	875	0.83
RMI Titanium	Titanium products	600	0.57
Thomas Steel Strip	Steel Bar Production	600	0.57
Denman Tire Corporation	Tires	420	0.40
ATD Corporation	Automotive racks	400	0.38
EASCO Corporation	Automotive products	391	0.37
U.S. Can Company	Steel containers	270	0.25
Total		26,341	24.97 %
Total Employment within the County		105,500	

Source: Office of the Auditor, Trumbull County, Ohio

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

	2010	2009	2008	2007
General Government				
Legislative and Executive				
Commissioners	144.00	140.00	143.00	141.00
Auditor	47.00	47.00	42.00	44.00
Treasurer	15.00	17.00	17.00	18.00
Prosecuting Attorney	37.00	36.00	37.00	36.00
Board of Elections	16.00	17.00	36.00	12.00
Recorder	13.00	13.00	13.00	13.00
Planning Commission	9.00	9.00	10.00	9.00
Risk Management	4.00	4.00	2.00	3.00
Judicial				
Common Pleas Court	100.00	100.00	96.00	101.00
Probate Court	30.00	28.00	27.00	29.00
Municipal Court	35.00	36.00	37.00	37.00
Clerk of Courts	31.00	32.00	34.00	33.00
Court of Appeals	4.00	4.00	4.00	3.00
Domestic Relations	70.00	70.00	69.00	70.00
County Court	29.00	29.00	30.00	29.00
Public Safety				
Sheriff	142.00	133.00	132.00	117.00
Coroner	6.00	7.00	7.00	7.00
Public Works				
Engineer	63.00	69.00	71.00	107.00
Health				
MRDD	346.00	363.00	361.00	358.00
Alcohol, Drug Abuse and Mental Health	47.00	43.00	47.00	46.00
Human Services				
Jobs and Family Services	186.00	197.00	205.00	221.00
Children's Services	166.00	172.00	166.00	177.00
Elderly Affairs	75.00	67.00	63.00	63.00
Veteran Services	7.00	8.00	7.00	8.00
Conservation and Recreation	6.00	8.00	7.00	7.00
Total General Government	<u>1,628.00</u>	<u>1,649.00</u>	<u>1,663.00</u>	<u>1,689.00</u>
Business-Type				
Sewer District	58.00	62.00	61.00	66.00
Total	<u>1,686.00</u>	<u>1,711.00</u>	<u>1,724.00</u>	<u>1,755.00</u>

(1) Information prior to 2004 is not available.

Method: Using 1.0 for each full-time employee at December 31.

No part-time or seasonal employees are included.

Source: Office of the Auditor, Trumbull County, Ohio, Payroll Report

2006	2005	2004
140.00	136.00	147.00
45.00	39.00	36.00
18.00	19.00	20.00
35.00	35.00	36.00
19.00	20.00	26.00
13.00	12.00	18.00
9.00	7.00	9.00
4.00	0.00	0.00
98.00	103.00	103.00
27.00	27.00	34.00
39.00	40.00	39.00
33.00	35.00	37.00
3.00	2.00	3.00
69.00	67.00	68.00
29.00	29.00	29.00
120.00	112.00	127.00
7.00	7.00	7.00
76.00	75.00	77.00
371.00	358.00	366.00
43.00	40.00	40.00
198.00	182.00	196.00
181.00	182.00	200.00
47.00	54.00	62.00
7.00	6.00	6.00
6.00	9.00	11.00
<u>1,637.00</u>	<u>1,596.00</u>	<u>1,697.00</u>
66.00	62.00	60.00
<u>1,703.00</u>	<u>1,658.00</u>	<u>1,757.00</u>

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

	2010	2009	2008	2007	2006
General Government					
Legislative and Executive					
Commissioners					
Number of resolutions	1,297	1,245	1,281	1,293	1,338
Number of meetings	52	52	52	51	57
Auditor					
Number of non-exempt conveyances	3,290	3,399	3,199	3,951	4,329
Number of exempt conveyances	3,328	4,498	4,778	4,850	5,026
Number of real estate transfers	6,618	7,987	7,977	8,801	9,355
Number of personal property returns	0	0	4,321	2,126	4,527
Board of Elections					
Number of registered voters	149,685	147,582	149,261	138,010	142,516
Number of voters last general election	74,386	65,575	108,441	43,497	83,906
Percentage of register voters that voted	49.70%	44.43%	72.65%	31.52%	58.87%
Recorder					
Number of deeds recorded	6,663	7,119	7,840	8,544	9,200
Number of mortgages recorded	10,588	11,208	12,982	16,782	20,404
Number of military discharges recorded	32	41	49	35	38
Building Department					
Number of permits issued	652	680	732	757	964
Judicial					
Common Pleas Court					
Number of civil cases filed	3,337	3,519	3,482	3,499	3,169
Number of criminal cases filed	763	658	798	607	937
Number of domestic cases filed	2,050	1,196	2,177	2,318	1,378

(1) Information prior to 2002 not available

Source: Office of the Auditor, Trumbull County, Ohio

2005	2004	2003	2002
1,325	1,207	1,133	1,177
52	52	54	51
4,627	4,449	4,388	4,450
5,352	5,447	5,699	5,742
9,979	9,896	10,087	10,192
4,879	4,899	9,914	9,777
140,675	142,436	127,031	132,957
66,031	110,747	58,210	74,757
46.94%	77.75%	45.82%	56.23%
9,919	9,717	9,767	10,190
23,076	25,080	36,662	31,470
54	44	57	110
1,056	1,408	1,397	1,410
3,169	3,236	3,080	3,104
693	578	688	797
1,378	1,252	1,393	1,512

Trumbull County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2010	2009	2008	2007	2006	2005
General Government						
Legislative and Executive						
Commissioners						
Vehicles	41.00	39.00	39.00	47.00	37.00	30.00
Auditor						
Vehicles	6.00	7.00	5.00	5.00	4.00	8.00
Treasurer						
Vehicles	0.00	0.00	0.00	0.00	2.00	2.00
Prosecuting Attorney						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
Board of Elections						
Vehicles	0.00	0.00	0.00	0.00	4.00	4.00
Judicial						
Court of Appeals						
Vehicles	1.00	1.00	0.00	0.00	3.00	3.00
Common Pleas Court						
Vehicles	18.00	19.00	11.00	14.00	25.00	27.00
Juvenile Court						
Vehicles	10.00	10.00	7.00	7.00	7.00	6.00
Probate Court						
Vehicles	0.00	0.00	0.00	0.00	1.00	1.00
Public Safety						
Sheriff						
Vehicles	75.00	73.00	62.00	36.00	29.00	30.00

Source: Office of the Auditor, Trumbull County, Ohio

2004	2003	2002	2001
44.00	44.00	45.00	48.00
4.00	4.00	4.00	4.00
2.00	2.00	2.00	4.00
1.00	1.00	1.00	1.00
4.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00
23.00	23.00	21.00	22.00
7.00	7.00	9.00	9.00
1.00	1.00	0.00	0.00
31.00	31.00	48.00	50.00

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