

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2013

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TRUMBULL COUNTY OHIO  
COUNTY AUDITOR

ADRIAN S. BIVIANO, MBA, CPA, CGFM, CFE

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# **INTRODUCTORY SECTION**

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# Trumbull County OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2013



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

Prepared by the Trumbull County Auditor's Office

**Trumbull County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2013*  
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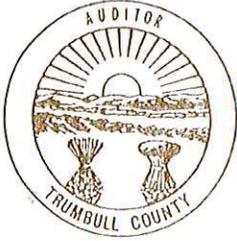
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**ADRIAN S. BIVIANO, CPA**  
**TRUMBULL COUNTY AUDITOR**

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

June 27, 2014

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

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, 2013.

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

This report was prepared in complete accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and with the hope of receiving an eighteenth 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 27, 2014

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, 2013.

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 unmodified (“clean”) opinion on Trumbull County’s financial statements for the year ended December 31, 2013. The independent auditor’s report is located at the front of the financial section of this report.

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

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

Trumbull County, created in 1800, is located in northeast Ohio, on the southern border of Ashtabula County, the eastern borders of Geauga and Portage Counties and the western border of the State of Pennsylvania. The County is approximately forty miles southeast of the City of Cleveland. The County encompasses 24 townships and 11 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 97<sup>th</sup> largest of 381 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" and GASB Statement No. 61 "The Financial Reporting Entity: Omnibus." 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 County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool discussed in Note 24; 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 25; the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board, the Trumbull County Metropolitan Park District and the Trumbull County Transit Board which are related organizations discussed in Note 26.

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. Any budgetary modifications at this level may only be made by resolution of the 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. According to the U.S. Department of Labor, Bureau of Labor Statistics, Midwest Information Office, as of April 2014, there were 92,700 people employed in Trumbull County.

Trumbull County assists businesses expand or locate in the County, creating and retaining jobs through an aggressive economic development program. The County takes advantage of state and federal programs such as Ohio's Enterprise Zone program, which permits ad valorem property tax abatements for new real property, the federal Community Development Block Grant (CDBG) Program, which provides for jobs for low and moderate income persons, and Foreign Trade Zone (FTZ) status which allowed for reducing trade and tariff costs for local companies.

The County has had over 1,000 acres designated as FTZ 181; however, a policy change in 2011 allowed 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 Zone programs in Ohio, encompassing most jurisdictions in the County's 625 square-mile area. Over 118 Enterprise Zone agreements have been approved by 17 communities and the Trumbull County Commissioners since 1983.

The Enterprise Zone program has helped create 1,652 jobs and retain 4,688 jobs. The investment from projects participating in Trumbull County Enterprise Zone agreements was over \$1 billion. Trumbull County ranked as one of the top 10 in the State of Ohio in every enterprise zone category. Since the abolition of Ohio's personal property tax in 2005, however, this program has seen a decrease in use.

One tax abatement was issued for businesses in 2013. Valley Electric/ EVETS received 75 percent tax abatement for 10 years to construct an addition to their facility in Hubbard. The new addition to their facility will cost between \$1,750,000 and \$2,500,000 with total project costs at between \$2,100,000 and \$2,500,000. The company will retain 95 existing employees and hire an additional 30 employees within three years after completion of the project.

In 2012, Ohio Star Forge invested over \$20 million in an expansion project to add new machinery and equipment. The company, an independent subsidiary of Daido Steel, produces forgings for the automotive and fastener industry, and employee's 100 workers. An additional 20 to 30 workers will be hired in the next 3 years due to this expansion project.

In 2013, the Youngstown-Warren Regional Airport reported its highest passenger traffic since 1999.

The Reinvestment Partnership Corporation (RPC) has managed a "mini-loan" program along with several banks to provide 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. Additional funding for the mini-loan program is being explored.

Trumbull County has had one of the most successful revolving loan funds (RLF) in Ohio, with over \$4 million loaned to local companies between 1984 and 2012, yielding 1,000 new jobs and thousands of jobs retained. Six companies are currently repaying RLF loans amounting to approximately \$1.3 million. 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. Old Forge Services Inc. received a \$125,000 loan from Trumbull County via a State-approved Community Development Block Grant for the purchase of land and buildings in Braceville Township. Total project cost will be over \$700,000 after rehab of the buildings is complete. Additional funding was provided by the Mahoning Valley Economic Development Corp. (MVEDC) and Farmers Bank. Once construction is complete the company will employ approximately 30 people on-site.

The production of the Chevrolet Cruze (a new model in 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. Several parts suppliers continued to operate in Trumbull County as a result of new GM investments. In 2012, the Cruze was one of GM's top selling models in the United States. With impressive Cruze sales and good management-labor relations at the Lordstown plant, General Motors announced that the plant in will produce the next generation diesel version of this popular GM model. The plant in Trumbull County will invest \$200,000,000 in plant upgrades at the facility to produce the next generation Cruze, expected in 2015 or 2016.

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. Construction of the \$650 million mill started in March 2010 and it will employ 350 additional full time workers. V&M will produce pipe for exploration in the Marcellus and Utica shale gas formations. Site preparation and construction has employed approximately 400 construction workers. This was the largest announced industrial expansion project in Ohio in 2010. This portion of the project was completed in 2012. V&M's sister company, VAM USA, LLC, a manufacturer of premium pipe connections, announced in November 2011 that it will locate a 200,000 square foot finishing plant in Trumbull County at a cost of \$57 million. Vallourec Star (formerly V&M Star) brought their new \$650 million state of the art seamless pipe mill online in 2013. Companion company VAM USA will finish the pipe products. The new facility will create more than 100 jobs.

JMC Steel Group's Wheatland Tube operation in Howland Township is investing \$11.4 million to increase its steel tubular products production capacity and will create 20 jobs.

The IBEW wind and solar training center facility, in conjunction with KSU Trumbull Campus, has developed courses and training on photovoltaics, solar panel installation, building retrofits, wind turbine maintenance and renewable energy components to help ensure a manufacturing future for the County and the Mahoning valley.

The Brookings Institution's Metropolitan Policy Forum released a survey showing that the Youngstown/Warren metro area ranked third among the 100 largest U.S. metro areas for percentage increase in manufacturing jobs from 2010 to 2011. The Brookings Institutions' March 2012 tracking of economic recovery in the 100 largest U.S. Metro areas found that Youngstown-Warren was among the 20 metro areas showing the strongest economic improvement. The report showed that in 2010-2011, Youngstown-Warren was one of only six metro areas in the U.S. with manufacturing employment growth of more than 10 percent. The Youngstown-Warren metro area's employment grew at the sixth fastest rate among 100 metro areas in the nation in the first three quarters of 2011 while the change in unemployment – a 1.4 percent year-to-year decline – was the eighth-best percentage decrease in America.

## Income

According to the 2010-2012 American Community Survey, 3-Year Estimates, the median household income for Trumbull County was estimated to be \$41,671, compared to the State median income of \$47,030.

## Housing

The following is US Census Bureau's American Community Survey data for 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 95,913 housing units in Trumbull County, 5,128,144 housing units in Ohio and 132,114,283 housing units in the United States:

	2010-2012 Median Value of Owner-Occupied Homes	% Constructed Prior to 1940	Number of Housing Units		Change
			2000	2010-2012	
City of Warren	\$ 62,200	26.1%	21,279	20,634	-3.03%
County	\$ 96,800	19.3%	95,117	95,913	.84%
State	\$130,600	21.1%	4,783,051	5,128,144	7.21%
United States	\$174,600	13.5%	115,904,641	132,114,283	13.98%

## *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 business-type funds. Some sewer projects that were in process include the Little Squaw Creek Interceptor (Phase III, and IV) projects, the Kermont Heights project, the Kinsman (Phase II) project, the Champion Avenue East project, the Mosquito Creek Screw Pump project, the Mosquito Creek Capital Improvement project and the Brookfield Capital Improvement project.

The two water projects that were in process include the Woodrow Water Tank Rehabilitation Project and the Four Township Elevated Tank Project.

## *Long-term financial planning*

Trumbull County has developed 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 Section of the Auditor of State's Office was greatly appreciated. They provided valuable assistance in a most professional manner.

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

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

Sincerely,

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

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

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**Trumbull County, OHIO**

**ELECTED OFFICIALS  
DECEMBER 31, 2013**

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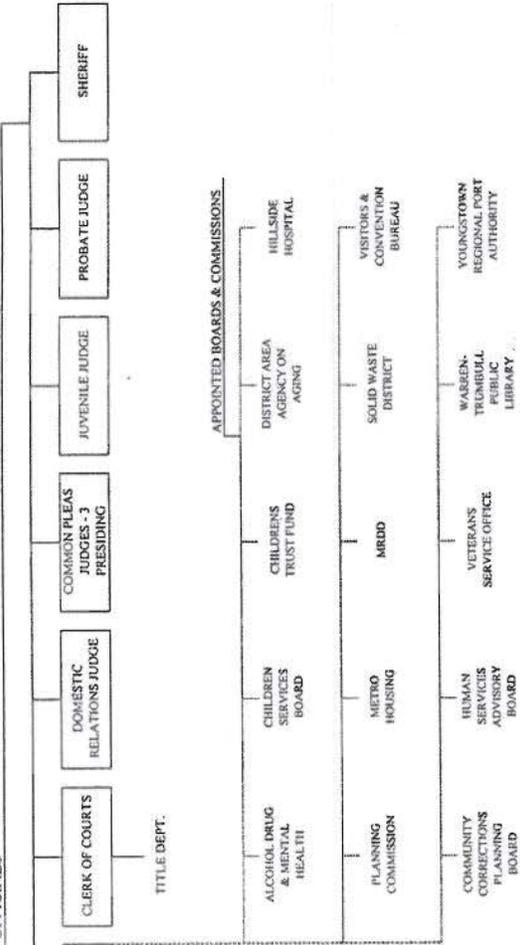
County Commissioners	Paul E. Heltzel Daniel E. Polivka Frank S. Fuda
County Auditor .....	Adrian S. Biviano
County Treasurer .....	Sam C. Lamancusa
County Prosecutor.....	Dennis Watkins
County Engineer .....	Randy L. Smith
County Coroner.....	Humphrey D. Germaniuk
Clerk of Courts.....	Karen Infante Allen
County Recorder .....	Diane J. Marchese
County Sheriff.....	Thomas L. Altieri
County Pleas Judges	Peter J. Kontos W. Wyatt McKay Ronald Rice Andrew D. Logan
Domestic Relations/Juvenile Court Judges	Sandea Stabile Harwood Pamela A. Rintala
Probate Court Judge.....	Thomas A. Swift



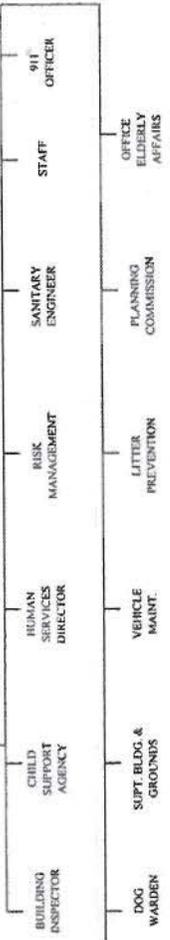
# TRUMBULL COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF TRUMBULL COUNTY

### ELECTED OFFICIALS



### COUNTY DEPARTMENTS





Government Finance Officers Association

**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, 2012**

Executive Director/CEO

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# **FINANCIAL SECTION**

---



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Financial Condition  
Trumbull County  
160 High Street  
Warren, Ohio 44481

To the Board of County Commissioners:

### ***Report on the Financial Statements***

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Fairhaven Industries, Inc., which represent all of the assets and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Fairhaven Industries, Inc., is based on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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### ***Opinion***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Public Assistance, County Board of Developmental Disabilities, Community Mental Health, and Children Services funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on 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 the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 27, 2014

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**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2013*  
*Unaudited*

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The discussion and analysis of Trumbull County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2013. 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 2013 are as follows:

- During 2013, The County completed \$3.8 million in road and bridge improvements which were funded partially from the Ohio Department of Transportation and the Ohio Public Works Commission. The County also completed Phase III of the Little Squaw Creek Pump Station and Overland and Elm Street sanitary sewer improvements. These projects were funded through federal grants and loans.
- 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.
- 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.

**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 Position 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 Position 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 2013?" The Statement of Net Position and the Statement of Activities answer this question.

These statements include all *assets* and *deferred outflows of resources* and all *liabilities* and *deferred inflows of resources* 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 position* and changes in the position. This change in net position 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 Position 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**  
*Management's Discussion and Analysis*  
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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 Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2013 compared to 2012:

(Table 1)  
*Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Assets</b>						
Current and Other Assets	\$160,486,763	\$156,856,516	\$21,638,542	\$18,330,414	\$182,125,305	\$175,186,930
Capital Assets, Net	105,648,335	104,942,251	81,173,003	79,319,834	186,821,338	184,262,085
<i>Total Assets</i>	<i>266,135,098</i>	<i>261,798,767</i>	<i>102,811,545</i>	<i>97,650,248</i>	<i>368,946,643</i>	<i>359,449,015</i>
<b>Deferred Outflows of Resources</b>	215,626	256,641	4,034	8,070	219,660	264,711
<b>Liabilities</b>						
Current Liabilities	6,975,014	9,707,328	2,332,130	1,516,421	9,307,144	11,223,749
Long-term Liabilities						
Due within one Year	2,947,192	2,942,362	804,912	713,317	3,752,104	3,655,679
Due in More than one Year	26,202,215	25,663,870	16,738,973	15,427,180	42,941,188	41,091,050
<i>Total Liabilities</i>	<i>36,124,421</i>	<i>38,313,560</i>	<i>19,876,015</i>	<i>17,656,918</i>	<i>56,000,436</i>	<i>55,970,478</i>
<b>Deferred Inflows of Resources</b>	\$33,365,771	\$33,317,646	\$0	\$0	\$33,365,771	\$33,317,646

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2013*  
*Unaudited*

(Table 1) (continued)  
*Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Net Position</b>						
Net Investment in Capital Assets	\$90,117,288	\$89,628,995	\$62,999,095	\$63,318,092	\$153,116,383	\$152,947,087
Restricted for:						
Capital Projects	3,299,593	4,166,803	0	0	3,299,593	4,166,803
Debt Service	8,769,079	8,432,071	0	0	8,769,079	8,432,071
Road Repair and Improvement	5,516,906	7,935,301	0	0	5,516,906	7,935,301
County Board of						
Developmental Disabilities	27,394,286	25,024,440	0	0	27,394,286	25,024,440
Real Estate Assessment	6,461,530	5,210,400	0	0	6,461,530	5,210,400
Community Mental Health	6,193,983	5,326,298	0	0	6,193,983	5,326,298
Children Services	11,229,223	9,248,635	0	0	11,229,223	9,248,635
Senior Citizens	1,745,134	1,602,579	0	0	1,745,134	1,602,579
Youth Services	1,710,570	1,361,297	0	0	1,710,570	1,361,297
Emergency System Maintenance	1,684,778	1,550,997	0	0	1,684,778	1,550,997
Revolving Loan Economic						
Development	1,422,658	1,553,215	0	0	1,422,658	1,553,215
Certificate of Title	1,210,625	867,308	0	0	1,210,625	867,308
Other Purposes	4,454,264	4,906,404	0	0	4,454,264	4,906,404
Unrestricted	25,650,615	23,609,459	19,940,469	16,683,308	45,591,084	40,292,767
<i>Total Net Position</i>	<u>\$196,860,532</u>	<u>\$190,424,202</u>	<u>\$82,939,564</u>	<u>\$80,001,400</u>	<u>\$279,800,096</u>	<u>\$270,425,602</u>

Overall the County had an increase in net position. The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted and Unrestricted.

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

The County's next largest portion of net position relates to restricted position. This net position represents resources that are subject to external restrictions on how they may be used. Unrestricted net position 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 position.

In order to further understand what makes up the changes in net position for the current year, the following gives readers further details regarding the results of activities for 2013 and 2012.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2013*  
*Unaudited*

(Table 2)  
*Changes in Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Program Revenues</b>						
Charges for Services and Sales	\$22,722,230	\$24,995,384	\$19,257,658	\$16,832,933	\$41,979,888	\$41,828,317
Operating Grants and Contributions	52,609,333	65,087,372	0	0	52,609,333	65,087,372
Capital Grants and Contributions	1,887,066	0	69,583	3,473,655	1,956,649	3,473,655
<i>Total Program Revenues</i>	<u>77,218,629</u>	<u>90,082,756</u>	<u>19,327,241</u>	<u>20,306,588</u>	<u>96,545,870</u>	<u>110,389,344</u>
<b>General Revenues</b>						
Property Taxes	33,950,863	32,426,280	0	0	33,950,863	32,426,280
Sales Taxes	23,695,714	23,161,368	0	0	23,695,714	23,161,368
Grants and Entitlements	5,851,560	6,128,995	0	0	5,851,560	6,128,995
Interest	(97,224)	207,408	(15,159)	16,156	(112,383)	223,564
Gain on Sale of Capital Asset	38,830	86,135	0	0	38,830	86,135
Unrestricted Contributions	1,030	0	0	0	1,030	0
Miscellaneous	4,279,047	2,865,626	1,519,717	573,434	5,798,764	3,439,060
<i>Total General Revenues</i>	<u>67,719,820</u>	<u>64,875,812</u>	<u>1,504,558</u>	<u>589,590</u>	<u>69,224,378</u>	<u>65,465,402</u>
<i>Total Revenues</i>	<u>144,938,449</u>	<u>154,958,568</u>	<u>20,831,799</u>	<u>20,896,178</u>	<u>165,770,248</u>	<u>175,854,746</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	24,020,909	24,450,067	0	0	24,020,909	24,450,067
Judicial	12,635,128	13,216,310	0	0	12,635,128	13,216,310
Public Safety	20,413,333	19,874,880	0	0	20,413,333	19,874,880
Public Works	12,471,973	13,349,799	0	0	12,471,973	13,349,799
Health	31,028,512	39,098,357	0	0	31,028,512	39,098,357
Human Services	37,982,446	41,792,059	0	0	37,982,446	41,792,059
Economic Development and Assistance	0	76	0	0	0	76
Interest and Fiscal Charges	773,269	834,116	0	0	773,269	834,116
Water	0	0	4,945,112	4,857,115	4,945,112	4,857,115
Sewer	0	0	12,125,072	10,294,106	12,125,072	10,294,106
<i>Total Program Expenses</i>	<u>139,325,570</u>	<u>152,615,664</u>	<u>17,070,184</u>	<u>15,151,221</u>	<u>156,395,754</u>	<u>167,766,885</u>
<i>Increase (Decrease) in Net Assets</i>						
<i>Before Transfers</i>	5,612,879	2,342,904	3,761,615	5,744,957	9,374,494	8,087,861
Transfers	823,451	848,842	(823,451)	(848,842)	0	0
<i>Change in Net Position</i>	<u>6,436,330</u>	<u>3,191,746</u>	<u>2,938,164</u>	<u>4,896,115</u>	<u>9,374,494</u>	<u>8,087,861</u>
<i>Net Position Beginning of Year</i>	<u>190,424,202</u>	<u>187,232,456</u>	<u>80,001,400</u>	<u>75,105,285</u>	<u>270,425,602</u>	<u>262,337,741</u>
<i>Net Assets End of Year</i>	<u>\$196,860,532</u>	<u>\$190,424,202</u>	<u>\$82,939,564</u>	<u>\$80,001,400</u>	<u>\$279,800,096</u>	<u>\$270,425,602</u>

During 2013, the County saw slight increases in both property tax and sales tax collections as the economy is slowly returning from the recession. Total revenues for governmental activities decreased from 2012 levels due to a decrease in federal grants as well as local government funding. In order to offset these decreases, the County was able to decrease expenses through close monitoring by management.

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2013*  
*Unaudited*

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**Financial Analysis of the Government's Funds**

*Governmental Funds* – The focus of the County's governmental funds 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, unassigned 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 \$74,966,164. \$4,173,202 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

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 major special revenue fund saw a decrease in fund balance due to the County receiving less in grant funding during the year.

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

The Community Mental Health major special revenue fund saw an increase in fund balance during the year as revenues exceeded expenditures.

The Children Services major special revenue fund saw a large increase in fund balance due a large decrease in expenses from 2012 levels.

The general obligation bond retirement debt service fund had an increase in fund balance as the County begins to see interest savings resulting from the refinancing of debt in the prior year.

*Business Type Funds* – The County's water and sewer operations are reported on a full accrual basis. In 2013, the net position for the water fund increased due to an increase in water charges received. The sewer fund 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 2013, 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 and intergovernmental revenue. 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**  
*Management's Discussion and Analysis*  
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**Capital Assets and Debt Administration**

*Capital Assets*

Table 3 shows 2013 values compared to 2012.

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2013	2012	2013	2012	2013	2012
Land	\$2,625,142	\$2,625,142	\$225,766	\$225,766	\$2,850,908	\$2,850,908
Construction in Progress	3,774,336	2,130,312	4,557,742	5,428,546	8,332,078	7,558,858
Buildings and Improvements	44,421,717	45,591,929	6,831,317	6,798,805	51,253,034	52,390,734
Equipment, furniture and fixtures	3,378,149	3,329,046	196,216	200,335	3,574,365	3,529,381
Vehicles	2,794,013	2,552,965	491,072	96,451	3,285,085	2,649,416
Infrastructure	48,654,978	48,712,857	68,870,890	66,569,931	117,525,868	115,282,788
<b>Total Capital Assets</b>	<b>\$105,648,335</b>	<b>\$104,942,251</b>	<b>\$81,173,003</b>	<b>\$79,319,834</b>	<b>\$186,821,338</b>	<b>\$184,262,085</b>

During 2013, the County finished several road and bridge projects which included replacement of Fowler Bridge, improvements to Hartford Bridge and road improvements as part of the road improvement program. The County also completed major sewer improvements as part of Phase III at the Little Squaw Creek pump station and Overland and Elm Street sewer project. The County also began work on the Woodrow water tank, Four Township elevated water tank, Mosquito Creek wastewater plant improvements and Brookfield wastewater plant improvements. Information relative to capital assets is identified in Note 14 of the basic financial statements.

*Debt*

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

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$14,343,857	\$15,816,314	\$781,941	\$646,872	\$15,125,798	\$16,463,186
Revenue Bonds	2,545,000	2,955,000	3,095,500	3,141,400	5,640,500	6,096,400
Special Assessment Bonds	815,701	1,126,238	0	0	815,701	1,126,238
Notes	2,000,000	0	825,000	1,478,000	2,825,000	1,478,000
OPWC Loans	1,421,431	1,540,117	1,810,060	1,788,188	3,231,491	3,328,305
OWDA Loans	0	0	10,654,625	8,672,854	10,654,625	8,672,854
Capital Leases	806,487	101,266	28,154	36,861	834,641	138,127
Compensated Absences	5,742,584	5,610,345	348,605	376,322	6,091,189	5,986,667
Claims Payable	1,474,347	1,456,952	0	0	1,474,347	1,456,952
<b>Total</b>	<b>\$29,149,407</b>	<b>\$28,606,232</b>	<b>\$17,543,885</b>	<b>\$16,140,497</b>	<b>\$46,693,292</b>	<b>\$44,746,729</b>

**Trumbull County, Ohio**  
*Management's Discussion and Analysis*  
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*Unaudited*

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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.

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 Aa3 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 20 of the basic financial statements.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report and requests for additional financial information should be addressed to Adrian S. Biviano, Trumbull County Auditor, 160 High St. N.W. Warren, Ohio 44481 or email at [auditor@co.trumbull.oh.us](mailto:auditor@co.trumbull.oh.us).

**Trumbull County, Ohio**  
*Statement of Net Position*  
December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$89,744,080	\$16,235,541	\$105,979,621	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	346,654	0	346,654	301,683
With Fiscal Agents	48,024	0	48,024	0
Investments in Segregated Accounts	0	0	0	192,612
Materials and Supplies Inventory	590,017	24,874	614,891	0
Accrued Interest Receivable	10,941	0	10,941	0
Accounts Receivable	885,006	4,634,486	5,519,492	59,029
Internal Balances	(733,033)	733,033	0	0
Intergovernmental Receivable	11,741,291	0	11,741,291	0
Prepaid Items	437,853	10,608	448,461	0
Permissive Sales Taxes Receivable	6,086,740	0	6,086,740	0
Property Taxes Receivable	42,461,327	0	42,461,327	0
Special Assessments Receivable	7,604,067	0	7,604,067	0
Loans Receivable	1,263,796	0	1,263,796	0
Nondepreciable Capital Assets	6,399,478	4,783,508	11,182,986	1,000
Depreciable Capital Assets, Net	99,248,857	76,389,495	175,638,352	21,913
<b>Total Assets</b>	<b>266,135,098</b>	<b>102,811,545</b>	<b>368,946,643</b>	<b>576,237</b>
<b>Deferred Outflows of Resources</b>				
Deferred Amount on Refunding	215,626	4,034	219,660	0
<b>Liabilities</b>				
Accounts Payable	2,414,093	200,372	2,614,465	528
Accrued Wages	2,085,052	103,322	2,188,374	17,384
Contracts Payable	44,073	299,232	343,305	0
Intergovernmental Payable	1,644,263	539,346	2,183,609	0
Matured Compensated Absences Payable	21,562	16,286	37,848	0
Accrued Interest Payable	74,311	95,572	169,883	0
Claims Payable	691,660	0	691,660	0
Notes Payable	0	1,078,000	1,078,000	0
Long-Term Liabilities:				
Due Within One Year	2,947,192	804,912	3,752,104	0
Due In More Than One Year	26,202,215	16,738,973	42,941,188	0
<b>Total Liabilities</b>	<b>36,124,421</b>	<b>19,876,015</b>	<b>56,000,436</b>	<b>17,912</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	33,365,771	0	33,365,771	0
<b>Net Position</b>				
Net Investment in Capital Assets	90,117,288	62,999,095	153,116,383	22,913
Restricted for:				
Capital Projects	3,299,593	0	3,299,593	0
Debt Service	8,769,079	0	8,769,079	0
Road Repair and Improvement	5,516,906	0	5,516,906	0
County Board of Developmental Disabilities	27,394,286	0	27,394,286	0
Real Estate Assessment	6,461,530	0	6,461,530	0
Community Mental Health	6,193,983	0	6,193,983	0
Children Services	11,229,223	0	11,229,223	0
Senior Citizens	1,745,134	0	1,745,134	0
Youth Services	1,710,570	0	1,710,570	0
Emergency System Maintenance	1,684,778	0	1,684,778	0
Revolving Loan Economic Development	1,422,658	0	1,422,658	0
Certificate of Title	1,210,625	0	1,210,625	0
Other Purposes	4,454,264	0	4,454,264	0
Unrestricted	25,650,615	19,940,469	45,591,084	535,412
<b>Total Net Position</b>	<b>\$196,860,532</b>	<b>\$82,939,564</b>	<b>\$279,800,096</b>	<b>\$558,325</b>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services, Sales, and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$24,020,909	\$7,414,357	\$2,242,268	\$0
Judicial	12,635,128	5,035,458	340,090	0
Public Safety	20,413,333	5,370,071	2,196,015	317,288
Public Works	12,471,973	392,500	9,831,822	1,569,778
Health	31,028,512	100,699	13,472,742	0
Human Services	37,982,446	4,409,145	24,495,775	0
Economic Development and Assistance	0	0	30,621	0
Interest and Fiscal Charges	773,269	0	0	0
<i>Total Governmental Activities</i>	<u>139,325,570</u>	<u>22,722,230</u>	<u>52,609,333</u>	<u>1,887,066</u>
<b>Business-Type Activities:</b>				
Water	4,945,112	6,247,646	0	277
Sewer	12,125,072	13,010,012	0	69,306
<i>Total Business-Type Activities</i>	<u>17,070,184</u>	<u>19,257,658</u>	<u>0</u>	<u>69,583</u>
<i>Total - Primary Government</i>	<u>\$156,395,754</u>	<u>\$41,979,888</u>	<u>\$52,609,333</u>	<u>\$1,956,649</u>
<b>Component Unit</b>				
Fairhaven Sheltered Workshop, Inc.	<u>\$3,212,373</u>	<u>\$514,435</u>	<u>\$2,743,695</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
- Unrestricted Contributions
- Gain on Sale of Capital Asset
- Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
(\$14,364,284)	\$0	(\$14,364,284)	\$0
(7,259,580)	0	(7,259,580)	0
(12,529,959)	0	(12,529,959)	0
(677,873)	0	(677,873)	0
(17,455,071)	0	(17,455,071)	0
(9,077,526)	0	(9,077,526)	0
30,621	0	30,621	0
(773,269)	0	(773,269)	0
(62,106,941)	0	(62,106,941)	0
0	1,302,811	1,302,811	0
0	954,246	954,246	0
0	2,257,057	2,257,057	0
(62,106,941)	2,257,057	(59,849,884)	0
0	0	0	45,757
6,084,517	0	6,084,517	0
15,461,081	0	15,461,081	0
2,703,085	0	2,703,085	0
7,674,865	0	7,674,865	0
2,027,315	0	2,027,315	0
22,127,508	0	22,127,508	0
1,568,206	0	1,568,206	0
5,851,560	0	5,851,560	0
(97,224)	(15,159)	(112,383)	2,348
1,030	0	1,030	0
38,830	0	38,830	0
4,279,047	1,519,717	5,798,764	0
67,719,820	1,504,558	69,224,378	2,348
823,451	(823,451)	0	0
68,543,271	681,107	69,224,378	2,348
6,436,330	2,938,164	9,374,494	48,105
190,424,202	80,001,400	270,425,602	510,220
\$196,860,532	\$82,939,564	\$279,800,096	\$558,325

**Trumbull County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2013*

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$6,035,782	\$652,774	\$23,487,399	\$4,969,377	\$8,450,102	\$1,670,673
Cash and Cash Equivalents:						
In Segregated Accounts	230,077	0	0	0	90,268	0
With Fiscal Agents	0	0	0	0	0	48,024
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	424,640	0	0	0	0	0
Materials and Supplies Inventory	58,686	0	4,282	0	12,564	0
Accrued Interest Receivable	10,941	0	0	0	0	0
Accounts Receivable	309,488	0	7,168	0	0	0
Interfund Receivable	177,854	143,395	0	0	0	0
Intergovernmental Receivable	3,070,690	16,006	1,550,646	655,654	2,052,570	0
Prepaid Items	296,551	8,970	34,586	25,273	40,410	0
Permissive Sales Taxes Receivable	5,698,402	0	0	0	0	388,338
Property Taxes Receivable	6,226,166	0	19,998,481	3,414,012	10,310,261	0
Special Assessments Receivable	0	0	0	0	0	7,604,067
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$22,539,277</u>	<u>\$821,145</u>	<u>\$45,082,562</u>	<u>\$9,064,316</u>	<u>\$20,956,175</u>	<u>\$9,711,102</u>
<b>Liabilities</b>						
Accounts Payable	\$571,834	\$225,429	\$214,990	\$122,010	\$263,704	\$0
Accrued Wages	717,774	226,659	506,903	13,826	301,606	0
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	105,627	22,208	69,743	5,189	29,833	0
Matured Compensated Absences Payable	4,000	17,562	0	0	0	0
Interfund Payable	249,232	180,231	318,729	3,167	35,856	0
<i>Total Liabilities</i>	<u>1,648,467</u>	<u>672,089</u>	<u>1,110,365</u>	<u>144,192</u>	<u>630,999</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	4,850,091	0	15,715,874	2,665,817	8,182,729	0
Unavailable Revenue	7,937,972	16,006	5,550,199	1,136,335	4,180,102	7,882,968
<i>Total Deferred Inflows of Resources</i>	<u>12,788,063</u>	<u>16,006</u>	<u>21,266,073</u>	<u>3,802,152</u>	<u>12,362,831</u>	<u>7,882,968</u>
<b>Fund Balances</b>						
Nonspendable	779,877	8,970	38,868	25,273	52,974	0
Restricted	0	124,080	22,667,256	5,092,699	7,909,371	1,828,134
Committed	0	0	0	0	0	0
Assigned	3,122,516	0	0	0	0	0
Unassigned (Deficit)	4,200,354	0	0	0	0	0
<i>Total Fund Balances</i>	<u>8,102,747</u>	<u>133,050</u>	<u>22,706,124</u>	<u>5,117,972</u>	<u>7,962,345</u>	<u>1,828,134</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$22,539,277</u>	<u>\$821,145</u>	<u>\$45,082,562</u>	<u>\$9,064,316</u>	<u>\$20,956,175</u>	<u>\$9,711,102</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2013*

Other Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$74,966,164
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$27,371,321	\$72,637,428	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	105,648,335
26,309	346,654	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable in the funds:	
0	48,024	Intergovernmental	9,409,318
0	424,640	Special Assessments	7,604,067
514,485	590,017	Sales Taxes	4,371,440
0	10,941	Delinquent Property Taxes	9,095,556
566,932	883,588	Total	30,480,381
27,766	349,015	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 position.	
4,395,725	11,741,291	Net Position	14,173,776
32,063	437,853	Compensated Absences	29,534
0	6,086,740	Claims Payable	1,474,347
2,512,407	42,461,327	Internal Balances	(903,913)
0	7,604,067	Total	14,773,744
1,263,796	1,263,796	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(74,311)
\$36,710,804	\$144,885,381	Deferred outflows of resources represent deferred amount on refundings which are not reported in funds.	215,626
\$999,850	\$2,397,817	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
310,532	2,077,300	General Obligation Bonds	(14,343,857)
44,073	44,073	Special Assessment Bonds	(815,701)
54,537	287,137	Revenue Bonds Payable	(2,545,000)
0	21,562	OPWC Loans	(1,421,431)
457,961	1,245,176	Notes Payable	(2,000,000)
1,866,953	6,073,065	Capital Leases Payable	(806,487)
1,951,260	33,365,771	Compensated Absences	(5,742,584)
3,776,799	30,480,381	Claims Payable	(1,474,347)
5,728,059	63,846,152	Total	(29,149,407)
546,548	1,452,510	<i>Net Position of Governmental Activities</i>	\$196,860,532
24,829,491	62,451,031		
3,766,905	3,766,905		
0	3,122,516		
(27,152)	4,173,202		
29,115,792	74,966,164		
\$36,710,804	\$144,885,381		

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2013*

	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health	Children Services	General Obligation Bond Retirement
<b>Revenues</b>						
Property Taxes	\$6,022,852	\$0	\$15,247,944	\$2,663,930	\$7,575,037	\$0
Permissive Sales Tax	21,986,570	0	0	0	0	1,563,863
Intergovernmental	5,689,637	10,887,494	10,014,875	3,517,169	8,466,823	0
Interest	(60,380)	0	0	0	0	(992)
Fees, Licenses and Permits	4,289,508	0	0	0	0	0
Fines and Forfeitures	3,460,282	0	0	0	0	0
Rentals and Royalties	52,864	0	0	286	0	0
Charges for Services	3,794,896	2,476,588	41,955	0	344,043	0
Contributions and Donations	1,030	0	0	0	0	0
Special Assessments	0	0	0	0	0	412,790
Other	1,252,495	221,337	1,799,500	144,387	280,116	0
<i>Total Revenues</i>	<u>46,489,754</u>	<u>13,585,419</u>	<u>27,104,274</u>	<u>6,325,772</u>	<u>16,666,019</u>	<u>1,975,661</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	16,601,810	0	0	0	0	0
Judicial	11,501,480	0	0	0	0	0
Public Safety	15,588,233	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	60,000	0	25,002,393	5,401,154	0	0
Human Services	1,032,938	14,403,249	0	0	14,754,895	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	16,815	0	0	4,091	7,363	2,162,298
Interest and Fiscal Charges	656	0	0	84	113	764,996
<i>Total Expenditures</i>	<u>44,801,932</u>	<u>14,403,249</u>	<u>25,002,393</u>	<u>5,405,329</u>	<u>14,762,371</u>	<u>2,927,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,687,822</u>	<u>(817,830)</u>	<u>2,101,881</u>	<u>920,443</u>	<u>1,903,648</u>	<u>(951,633)</u>
<b>Other Financing Sources (Uses)</b>						
Inception of Capital Lease	0	0	0	0	0	0
General Obligation Notes Issued	0	0	0	0	0	0
Sale of Capital Assets	8,051	0	0	0	0	0
Transfers In	0	797,507	0	0	0	1,021,154
Transfers Out	(2,603,507)	0	0	0	(450,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,595,456)</u>	<u>797,507</u>	<u>0</u>	<u>0</u>	<u>(450,000)</u>	<u>1,021,154</u>
<i>Net Change in Fund Balances</i>	<u>(907,634)</u>	<u>(20,323)</u>	<u>2,101,881</u>	<u>920,443</u>	<u>1,453,648</u>	<u>69,521</u>
<i>Fund Balances Beginning of Year</i>	<u>9,010,381</u>	<u>153,373</u>	<u>20,604,243</u>	<u>4,197,529</u>	<u>6,508,697</u>	<u>1,758,613</u>
<i>Fund Balances End of Year</i>	<u>\$8,102,747</u>	<u>\$133,050</u>	<u>\$22,706,124</u>	<u>\$5,117,972</u>	<u>\$7,962,345</u>	<u>\$1,828,134</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, 2013*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$4,555,758</b>
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$1,997,949	\$33,507,712	Capital Asset Additions:	
0	23,550,433	Capital Outlay	7,708,958
20,184,336	58,760,334	Capital Contributions	1,569,778
(12,495)	(73,867)	Depreciation	<u>(8,089,124)</u>
1,443,517	5,733,025		
828,805	4,289,087	Total	1,189,612
11,585	64,735		
5,616,500	12,273,982	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.	(483,528)
142	1,172		
0	412,790	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
581,212	4,279,047	Intergovernmental	17,705
		Special Assessments	(51,389)
30,651,551	142,798,450	Sales Tax	145,281
		Delinquent Property Taxes	<u>443,151</u>
		Total	554,748
		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 position.	2,361,550
		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.	
5,093,428	21,695,238	Accrued Interest on Bonds	2,911
1,237,128	12,738,608	Amortization of Bond Premium	30,696
4,631,201	20,219,434	Amortization of Accounting Loss	<u>(41,015)</u>
12,901,903	12,901,903	Total	(7,408)
59,890	30,523,437	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.	(132,239)
7,809,895	38,000,977	Other financing sources in governmental funds increase long-term liabilities in the statement of net position.	
2,683,752	2,683,752	Inception of Capital Lease	(785,787)
170,983	2,361,550	General Obligation Notes Issued	<u>(2,000,000)</u>
12	765,861	Total	(2,785,787)
34,588,192	141,890,760	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.	
(3,936,641)	907,690	Change in Net Position	1,266,214
		Compensated Absences	806
		Internal Balances	<u>(83,396)</u>
		Total	1,183,624
785,787	785,787	<i>Change in Net Position of Governmental Activities</i>	<u><u>\$6,436,330</u></u>
2,000,000	2,000,000		
30,779	38,830		
2,422,151	4,240,812		
(363,854)	(3,417,361)		
4,874,863	3,648,068		
938,222	4,555,758		
28,177,570	70,410,406		
\$29,115,792	\$74,966,164		

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,552,395	\$5,575,302	\$6,022,852	\$447,550
Permissive Sales Tax	23,068,173	23,068,173	23,068,173	0
Intergovernmental	4,656,790	5,413,845	5,931,540	517,695
Interest	226,700	226,700	147,717	(78,983)
Fees, Licenses and Permits	3,688,850	3,688,850	4,251,267	562,417
Fines and Forfeitures	340,000	340,000	391,360	51,360
Rentals and Royalties	612,000	612,000	52,793	(559,207)
Charges for Services	3,605,137	3,608,137	3,773,167	165,030
Contributions and Donations	1,000	1,030	1,030	0
Other	242,694	294,793	1,250,945	956,152
<i>Total Revenues</i>	41,993,739	42,828,830	44,890,844	2,062,014
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	18,094,270	17,749,928	17,217,152	532,776
Judicial	11,428,781	11,748,133	11,743,298	4,835
Public Safety	12,022,065	12,655,026	12,561,736	93,290
Human Services	1,282,862	1,038,159	1,038,159	0
<i>Total Expenditures</i>	42,827,978	43,191,246	42,560,345	630,901
<i>Excess of Revenues Over (Under) Expenditures</i>	(834,239)	(362,416)	2,330,499	2,692,915
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	500	500	1,936	1,436
Transfers Out	(1,680,848)	(2,603,507)	(2,603,507)	0
<i>Total Other Financing Sources (Uses)</i>	(1,680,348)	(2,603,007)	(2,601,571)	1,436
<i>Net Change in Fund Balance</i>	(2,514,587)	(2,965,423)	(271,072)	2,694,351
<i>Fund Balance Beginning of Year</i>	2,921,578	2,921,578	2,921,578	0
Prior Year Encumbrances Appropriated	805,031	805,031	805,031	0
<i>Fund Balances End of Year</i>	\$1,212,022	\$761,186	\$3,455,537	\$2,694,351

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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$12,717,493	\$12,717,493	\$10,887,494	(\$1,829,999)
Charges for Services	3,492,114	3,492,114	2,395,473	(1,096,641)
Other	226,000	226,000	221,337	(4,663)
<i>Total Revenues</i>	16,435,607	16,435,607	13,504,304	(2,931,303)
<b>Expenditures</b>				
Current:				
Human Services	17,460,284	17,366,796	14,603,178	2,763,618
<i>Excess of Revenues Under Expenditures</i>	(1,024,677)	(931,189)	(1,098,874)	(167,685)
<b>Other Financing Sources</b>				
Transfers In	797,507	797,507	797,507	0
<i>Net Change in Fund Balance</i>	(227,170)	(133,682)	(301,367)	(167,685)
<i>Fund Balance Beginning of Year</i>	270,091	270,091	270,091	0
Prior Year Encumbrances Appropriated	438,848	438,848	438,848	0
<i>Fund Balance End of Year</i>	\$481,769	\$575,257	\$407,572	(\$167,685)

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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,970,675	\$14,970,675	\$15,247,944	\$277,269
Intergovernmental	9,023,482	9,023,482	9,947,999	924,517
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	27,000	27,000	40,142	13,142
Other	1,302,000	1,302,000	1,799,237	497,237
<i>Total Revenues</i>	25,324,157	25,324,157	27,035,322	1,711,165
<b>Expenditures</b>				
Current:				
Health	28,169,177	27,958,527	26,438,004	1,520,523
<i>Net Change in Fund Balance</i>	(2,845,020)	(2,634,370)	597,318	3,231,688
<i>Fund Balance Beginning of Year</i>	20,499,761	20,499,761	20,499,761	0
Prior Year Encumbrances Appropriated	1,381,488	1,381,488	1,381,488	0
<i>Fund Balance End of Year</i>	<u>\$19,036,229</u>	<u>\$19,246,879</u>	<u>\$22,478,567</u>	<u>\$3,231,688</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,621,217	\$2,621,217	\$2,663,930	\$42,713
Intergovernmental	4,341,114	4,341,114	3,352,330	(988,784)
Rentals and Royalties	500	500	286	(214)
Other	53,200	53,200	145,883	92,683
<i>Total Revenues</i>	7,016,031	7,016,031	6,162,429	(853,602)
<b>Expenditures</b>				
Current:				
Health	5,459,204	7,309,935	5,881,462	1,428,473
<i>Net Change in Fund Balance</i>	1,556,827	(293,904)	280,967	574,871
<i>Fund Balance Beginning of Year</i>	3,921,074	3,921,074	3,921,074	0
Prior Year Encumbrances Appropriated	401,160	401,160	401,160	0
<i>Fund Balance End of Year</i>	<u>\$5,879,061</u>	<u>\$4,028,330</u>	<u>\$4,603,201</u>	<u>\$574,871</u>

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$7,818,923	\$7,818,923	\$7,575,037	(\$243,886)
Intergovernmental	8,510,742	8,510,742	9,152,803	642,061
Charges for Services	350,407	350,407	344,043	(6,364)
Other	191,360	191,360	280,116	88,756
<i>Total Revenues</i>	16,871,432	16,871,432	17,351,999	480,567
<b>Expenditures</b>				
Current:				
Human Services	17,947,374	17,614,065	15,698,925	1,915,140
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,075,942)	(742,633)	1,653,074	2,395,707
<b>Other Financing Uses</b>				
Transfers Out	(485,000)	(468,000)	(450,000)	18,000
<i>Net Change in Fund Balance</i>	(1,560,942)	(1,210,633)	1,203,074	2,413,707
<i>Fund Balance Beginning of Year</i>	5,950,106	5,950,106	5,950,106	0
Prior Year Encumbrances Appropriated	648,055	648,055	648,055	0
<i>Fund Balance End of Year</i>	\$5,037,219	\$5,387,528	\$7,801,235	\$2,413,707

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2013*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,530,012	\$13,705,529	\$16,235,541	\$16,682,012
Materials and Supplies Inventory	3,483	21,391	24,874	0
Accounts Receivable	1,035,056	3,599,430	4,634,486	1,418
Prepaid Items	1,760	8,848	10,608	0
Interfund Receivable	0	496	496	1,069,025
<i>Total Current Assets</i>	<u>3,570,311</u>	<u>17,335,694</u>	<u>20,906,005</u>	<u>17,752,455</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Nondepreciable Capital Assets	432,462	4,351,046	4,783,508	0
Depreciable Capital Assets, Net	19,879,309	56,510,186	76,389,495	0
<i>Total Noncurrent Assets</i>	<u>20,311,771</u>	<u>60,861,232</u>	<u>81,173,003</u>	<u>0</u>
<i>Total Assets</i>	<u>23,882,082</u>	<u>78,196,926</u>	<u>102,079,008</u>	<u>17,752,455</u>
<b>Deferred Outflows of Resources</b>				
Deferred Amount on Refunding	\$1,163	\$2,871	\$4,034	\$0

(continued)

**Trumbull County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds (continued)*  
*December 31, 2013*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$33,690	\$166,682	\$200,372	\$16,276
Accrued Wages	14,465	88,857	103,322	7,752
Contracts Payable	2,000	297,232	299,232	0
Intergovernmental Payable	119,131	420,215	539,346	1,357,126
Interfund Payable	23,993	147,383	171,376	1,984
Matured Compensated Absences Payable	2,280	14,006	16,286	0
Compensated Absences Payable	2,718	16,698	19,416	0
Accrued Interest Payable	5,925	89,647	95,572	0
General Obligation Bonds Payable	49,802	186,432	236,234	0
Revenue Bonds Payable	0	47,800	47,800	0
OPWC Loans Payable	106,064	41,926	147,990	0
OWDA Loans Payable	24,896	319,781	344,677	0
Capital Leases Payable	0	8,795	8,795	0
Notes Payable	425,000	653,000	1,078,000	0
Claims Payable	0	0	0	1,093,926
<i>Total Current Liabilities</i>	<u>809,964</u>	<u>2,498,454</u>	<u>3,308,418</u>	<u>2,477,064</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	46,086	283,103	329,189	29,534
General Obligation Bonds Payable	305,191	240,516	545,707	0
Revenue Bonds Payable	0	3,047,700	3,047,700	0
OPWC Loans Payable	1,232,937	429,133	1,662,070	0
OWDA Loans Payable	531,935	9,778,013	10,309,948	0
Capital Leases Payable	0	19,359	19,359	0
Notes Payable	0	825,000	825,000	0
Claims Payable	0	0	0	1,072,081
<i>Total Long-Term Liabilities</i>	<u>2,116,149</u>	<u>14,622,824</u>	<u>16,738,973</u>	<u>1,101,615</u>
<i>Total Liabilities</i>	<u>2,926,113</u>	<u>17,121,278</u>	<u>20,047,391</u>	<u>3,578,679</u>
<b>Net Position</b>				
Net Investment in Capital Assets	17,722,986	45,276,109	62,999,095	0
Unrestricted	3,234,146	15,802,410	19,036,556	14,173,776
<i>Total Net Position</i>	<u>\$20,957,132</u>	<u>\$61,078,519</u>	82,035,651	<u>\$14,173,776</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:			<u>903,913</u>	
Net position of business-type activities			<u>\$82,939,564</u>	

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$6,116,800	\$11,416,761	\$17,533,561	\$14,940,126
Tap-In Fees	121,840	706,622	828,462	0
Special Assessments	9,006	886,629	895,635	0
Other	688,909	830,808	1,519,717	0
<i>Total Operating Revenues</i>	<u>6,936,555</u>	<u>13,840,820</u>	<u>20,777,375</u>	<u>14,940,126</u>
<b>Operating Expenses</b>				
Personal Services	648,917	3,969,207	4,618,124	358,053
Materials and Supplies	296,765	565,828	862,593	309,792
Contractual Services	2,407,698	3,816,654	6,224,352	111,056
Depreciation	886,908	2,179,659	3,066,567	0
Change in Workers' Compensation Estimate	0	0	0	478,467
Claims	0	0	0	12,393,187
Other	725,013	1,109,647	1,834,660	0
<i>Total Operating Expenses</i>	<u>4,965,301</u>	<u>11,640,995</u>	<u>16,606,296</u>	<u>13,650,555</u>
<i>Operating Income</i>	<u>1,971,254</u>	<u>2,199,825</u>	<u>4,171,079</u>	<u>1,289,571</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	(2,050)	(13,109)	(15,159)	(23,357)
Loss on Disposal of Capital Assets	(1,031)	(687)	(1,718)	0
Interest and Fiscal Charges	(38,851)	(506,715)	(545,566)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(41,932)</u>	<u>(520,511)</u>	<u>(562,443)</u>	<u>(23,357)</u>
<i>Income before Transfers and Capital Contributions</i>	1,929,322	1,679,314	3,608,636	1,266,214
Capital Contributions	277	69,306	69,583	0
Transfers In	559,570	1,514,988	2,074,558	0
Transfers Out	(2,059,328)	(838,681)	(2,898,009)	0
<i>Change in Net Position</i>	429,841	2,424,927	2,854,768	1,266,214
<i>Net Position Beginning of Year</i>	<u>20,527,291</u>	<u>58,653,592</u>		<u>12,907,562</u>
<i>Net Position End of Year</i>	<u>\$20,957,132</u>	<u>\$61,078,519</u>		<u>\$14,173,776</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.

83,396

Change in net position of business-type activities

\$2,938,164

See accompanying notes to the basic financial statements

**Trumbull County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2013

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$6,016,886	\$11,054,038	\$17,070,924	\$0
Cash Received from Interfund Services Provided	0	0	0	15,145,892
Special Assessments	9,006	886,629	895,635	0
Other Cash Receipts	688,909	830,808	1,519,717	0
Cash Payments to Employees for Services	(636,192)	(3,908,038)	(4,544,230)	(357,488)
Cash Payments for Goods and Services	(2,718,773)	(4,093,974)	(6,812,747)	(351,993)
Cash Payments for Claims	0	0	0	(14,171,773)
Other Cash Payments	(727,307)	(1,090,577)	(1,817,884)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,632,529</u>	<u>3,678,886</u>	<u>6,311,415</u>	<u>264,638</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances In	0	48,630	48,630	0
Advances Out	(48,630)	0	(48,630)	0
Transfers In	559,570	1,514,988	2,074,558	0
Transfers Out	(2,059,328)	(838,681)	(2,898,009)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(1,548,388)</u>	<u>724,937</u>	<u>(823,451)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	277	1,702	1,979	0
General Obligation Bonds Issued	335,000	0	335,000	0
OPWC Loans Issued	0	165,721	165,721	0
OWDA Loans Issued	0	2,436,684	2,436,684	0
Notes Issued	425,000	1,478,000	1,903,000	0
Principal Paid on General Obligation Bonds	(19,373)	(176,330)	(195,703)	0
Interest Paid on General Obligation Bonds	(8,092)	(40,654)	(48,746)	0
Principal Paid on Revenue Bonds	0	(45,900)	(45,900)	0
Interest Paid on Revenue Bonds	0	(134,315)	(134,315)	0
Principal Paid on OPWC Loans	(106,065)	(37,784)	(143,849)	0
Principal Paid on OWDA Loans	(23,869)	(431,044)	(454,913)	0
Interest Paid on OWDA Loans	(24,486)	(306,816)	(331,302)	0
Principal Paid on Notes	(325,000)	(1,713,000)	(2,038,000)	0
Interest Paid on Notes	(5,294)	(24,868)	(30,162)	0
Principal Paid on Capital Lease	0	(8,707)	(8,707)	0
Interest Paid on Capital Lease	0	(329)	(329)	0
Payments for Capital Acquisitions	(1,206,344)	(3,647,506)	(4,853,850)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(958,246)</u>	<u>(2,485,146)</u>	<u>(3,443,392)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	(2,050)	(13,109)	(15,159)	(23,357)
<i>Net Increase in Cash and Cash Equivalents</i>	123,845	1,905,568	2,029,413	241,281
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,406,167</u>	<u>11,799,961</u>	<u>14,206,128</u>	<u>16,440,731</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,530,012</u>	<u>\$13,705,529</u>	<u>\$16,235,541</u>	<u>\$16,682,012</u>

(continued)

**Trumbull County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2013

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
Operating Income	\$1,971,254	\$2,199,825	\$4,171,079	\$1,289,571
Adjustments:				
Depreciation	886,908	2,179,659	3,066,567	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(221,869)	(1,069,555)	(1,291,424)	(705)
Materials and Supplies Inventory	(887)	(5,444)	(6,331)	0
Interfund Receivable	115	210	325	206,471
Prepaid Items	(1,145)	(6,201)	(7,346)	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(14,683)	(3,651)	(18,334)	13,177
Contracts Payable	2,000	188,386	190,386	0
Accrued Wages	1,750	10,750	12,500	907
Compensated Absences Payable	(3,880)	(23,837)	(27,717)	806
Matured Compensated Absences Payable	2,280	(2,984)	(704)	0
Interfund Payable	15,325	94,132	109,457	335
Intergovernmental Payable	(4,639)	117,596	112,957	14,578
Claims Payable	0	0	0	(1,260,502)
<i>Total Adjustments</i>	661,275	1,479,061	2,140,336	(1,024,933)
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,632,529</u>	<u>\$3,678,886</u>	<u>\$6,311,415</u>	<u>\$264,638</u>

**Noncash Capital Financing Activities**

During 2013, various grantors paid \$67,604 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, 2013*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$12,935,221
Cash and Cash Equivalents in Segregated Accounts	2,052,008
Accounts Receivable	13,618,958
Property Taxes Receivable	176,061,668
Payment in Lieu of Taxes Receivable	<u>1,491,149</u>
<i>Total Assets</i>	<u><u>\$206,159,004</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$185,763,029
Undistributed Monies	5,634,813
Deposits Held and Due to Others	<u>14,761,162</u>
<i>Total Liabilities</i>	<u><u>\$206,159,004</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, 2013*

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**Note 1 - Reporting Entity**

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

***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 deficits of, or provide financial support to, the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

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, 2013*

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The County participates in a joint venture, risk sharing pool, jointly governed organizations and related organizations. These organizations are the Geauga/Trumbull Solid Waste District, the County Risk Sharing Authority, Inc. (CORSA), the Western Reserve Port Authority, the Family and Children First Council, the Northeast Ohio Community Alternative Program, the North East Ohio Network, the Private Industry Council, the Trumbull County Public Library, the Trumbull County Tourism Board, the Trumbull County Metropolitan Park District and the Trumbull County Transit Board. These organizations are presented in Notes 15, 24, 25 and 26 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 30 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 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 position 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 position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

***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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

***General Fund*** The general fund accounts for and reports all financial resources except those required to be accounted for and reported 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 and reports restricted Federal and State grants as well as transfers from the general fund for 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 and report the operations of a school and the costs of administering a workshop for the developmentally disabled. Restricted revenue sources include a restricted County-wide property tax levy and Federal and State grants.

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

***Children Services Fund*** The children services fund accounts for and reports a restricted 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 and reports permissive sales tax and special assessment revenue collections restricted to 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, committed or assigned to a particular purpose.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, 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 and report 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 and reports 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 and reports 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 and report 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 position and changes in net position. 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

**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 deferred outflows of resources and current liabilities and deferred inflows of resources 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 deferred outflows of resources and all liabilities and deferred

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. 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 outflows/inflows of resources and in the presentation of expenses versus expenditures.

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

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

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

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include the deferred charges on refunding's reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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finance year 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represent receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts became available.

***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 2013, investments were limited to federal national mortgage association notes, federal home loan bank notes, federal farm credit bank bonds, federal home loan mortgage association notes and STAR Ohio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

Trumbull County has invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2013. 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 net asset value per share which is the price the investment could be sold at December 31, 2013.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue, including a decrease in the fair value of investments, credited to the general fund during 2013 amounted to (\$60,380), which includes (\$53,312) 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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.

***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 provision. 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 position 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 position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by 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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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For 2013, 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 net position, 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 government-wide financial statements.

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

***Bond 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.

***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 and compensated absences 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***Fund Balance***

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

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criteria includes items that are not expected to be converted to cash.

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

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in year 2014’s appropriated budget. County Commissioners assigned fund balance for hillside administration.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net position restricted for other purposes include child support, indigent guardianship, dog warden operations, drug investigation and prosecution, alcohol treatment and probate court.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

***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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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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 – Changes in Accounting Principle**

For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, “The Financial Reporting Entity: Omnibus.” This Statement modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and financial reporting entity display and disclosure requirements. The implementation of the statement did not result in any change in the County’s financial statements.

### **Note 4 – Accountability and Compliance**

#### ***Accountability***

The community development special revenue fund had a deficit fund balance as of December 31, 2013 in the amount of \$27,152. This deficit was 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.

The telephone rotary internal service fund had deficit net position as of December 31, 2013 in the amount of \$1,407. Management is currently analyzing operations to determine appropriate action to alleviate the deficit.

#### ***Compliance***

The drug law enforcement special revenue fund and hospitalization internal service fund had final appropriations in excess of final estimated resources as reported on the Official Certificate of Estimated Resources at December 31, 2013 in the amount of \$6,553 and \$4,000,425, respectively.

Contrary to Ohio law, the County did not certify all commitments in accordance with Ohio Revised Code Section 5705.41(D). Although these budgetary violations were not corrected by year end, management has indicated that appropriations will be closely monitored to prevent future violations.

### **Note 5 – Fund Balance**

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2013

Fund Balances	General	Public Assistance	County Board of Developmental Disabilities	Community Mental Health
<b><i>Nonspendable</i></b>				
Prepays	\$296,551	\$8,970	\$34,586	\$25,273
Inventory	58,686	0	4,282	0
Unclaimed Monies	424,640	0	0	0
<b><i>Total Nonspendable</i></b>	<b>779,877</b>	<b>8,970</b>	<b>38,868</b>	<b>25,273</b>
<b><i>Restricted for</i></b>				
Health Services	0	124,080	22,667,256	5,092,699
Children Services	0	0	0	0
Debt Service Payments	0	0	0	0
Street Maintenance	0	0	0	0
County Courts	0	0	0	0
Drug Investigation and Prosecution	0	0	0	0
Emergency 911 System Maintenance	0	0	0	0
Dog Warden Operations	0	0	0	0
Indigent Guardianship	0	0	0	0
Alcohol Treatment	0	0	0	0
Firearm Prosecution	0	0	0	0
Domestic Violence	0	0	0	0
Public Health and Welfare	0	0	0	0
Tax Administration	0	0	0	0
Certificate of Title	0	0	0	0
Economic Development	0	0	0	0
Recorders Equipment	0	0	0	0
<b><i>Total Restricted</i></b>	<b>0</b>	<b>124,080</b>	<b>22,667,256</b>	<b>5,092,699</b>
<b><i>Committed to</i></b>				
County Computerization	0	0	0	0
Capital Improvements	0	0	0	0
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Assigned to</i></b>				
Purchases on Order	540,651	0	0	0
Year 2014 Appropriations	2,427,186	0	0	0
Hillside Administration	154,679	0	0	0
<b><i>Total Assigned</i></b>	<b>3,122,516</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unassigned (Deficit)</i></b>	<b>4,200,354</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Fund Balances</i></b>	<b>\$8,102,747</b>	<b>\$133,050</b>	<b>\$22,706,124</b>	<b>\$5,117,972</b>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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Fund Balances	Children Services	General Obligation Bond Retirement	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Prepays	\$40,410	\$0	\$32,063	\$437,853
Inventory	12,564	0	514,485	590,017
Unclaimed Monies	0	0	0	424,640
<b><i>Total Nonspendable</i></b>	<b>52,974</b>	<b>0</b>	<b>546,548</b>	<b>1,452,510</b>
<b><i>Restricted for</i></b>				
Health Services	0	0	0	27,884,035
Children Services	7,909,371	0	0	7,909,371
Debt Service Payments	0	1,828,134	0	1,828,134
Street Maintenance	0	0	3,496,815	3,496,815
County Courts	0	0	4,681,887	4,681,887
Drug Investigation and Prosecution	0	0	566,601	566,601
Emergency 911 System Maintenance	0	0	1,742,156	1,742,156
Dog Warden Operations	0	0	182,360	182,360
Indigent Guardianship	0	0	56,322	56,322
Alcohol Treatment	0	0	172,811	172,811
Firearm Prosecution	0	0	208,139	208,139
Domestic Violence	0	0	2,555	2,555
Public Health and Welfare	0	0	3,899,490	3,899,490
Tax Administration	0	0	6,652,374	6,652,374
Certificate of Title	0	0	1,240,997	1,240,997
Economic Development	0	0	1,652,390	1,652,390
Recorders Equipment	0	0	274,594	274,594
<b><i>Total Restricted</i></b>	<b>7,909,371</b>	<b>1,828,134</b>	<b>24,829,491</b>	<b>62,451,031</b>
<b><i>Committed to</i></b>				
Construction	0	0	2,143,002	2,143,002
County Computerization	0	0	595,381	595,381
Capital Improvements	0	0	1,028,522	1,028,522
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>3,766,905</b>	<b>3,766,905</b>
<b><i>Assigned to</i></b>				
Purchases on Order	0	0	0	540,651
Year 2014 Appropriations	0	0	0	2,427,186
Hillside Administration	0	0	0	154,679
<b><i>Total Assigned</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,122,516</b>
<b><i>Unassigned (Deficit)</i></b>	<b>0</b>	<b>0</b>	<b>(27,152)</b>	<b>4,173,202</b>
<b><i>Total Fund Balances</i></b>	<b>\$7,962,345</b>	<b>\$1,828,134</b>	<b>\$29,115,792</b>	<b>\$74,966,164</b>

**Note 6 - Budgetary Basis of Accounting**

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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The major differences between the budget basis and the GAAP basis (generally accepted accounting principles) are:

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

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	(\$907,634)	(\$20,323)	\$2,101,881	\$920,443	\$1,453,648
Net Adjustment for					
Revenue Accruals	(2,108,229)	(81,115)	(68,952)	(163,343)	688,255
Beginning Fair Value					
Adjustment for Investments	20,180	0	0	0	0
Ending Fair Value					
Adjustment for Investments	183,500	0	0	0	0
Beginning Unrecorded Cash	7,035	0	0	0	0
Ending Unrecorded Cash	(9,421)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	3,075,608	45,273	(426,779)	(109,957)	(287,687)
Encumbrances	(774,021)	(245,202)	(1,008,832)	(366,176)	(648,867)
Non-Budgeted Operations of the Departments	226,910	0	0	0	(2,275)
Perspective Differences:					
Hillside Administration	15,000	0	0	0	0
Budget Basis	<u>(\$271,072)</u>	<u>(\$301,367)</u>	<u>\$597,318</u>	<u>\$280,967</u>	<u>\$1,203,074</u>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 7 - Deposits and Investments**

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

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

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

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating service, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
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, \$56,588,803 of the County's bank balance of \$94,674,429 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*  
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**Investments**

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's Rating	Percentage of Total Investments
Federal National Mortgage Association Notes	\$12,836,350	Less than five years	AA+	48.19%
Federal Home Loan Bank Notes	7,861,720	Less than five years	AA+	29.51%
Federal Farm Credit Bank Bonds	2,000,000	Less than five years	AA+	7.51%
Federal Home Loan Mortgage Association Notes	1,993,070	Less than five years	AA+	7.48%
STAR Ohio	1,948,560	Average 53.4 Days	N/A	N/A
<b>Total</b>	<b><u>\$26,639,700</u></b>			

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

**Credit Risk** All investments of the County carry a rating of AA+ by Standard & Poor's. STAR Ohio carries a rating of AAAM by Standard and 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 8 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of the 2012 taxes.

2013 real property taxes are levied after October 1, 2013 on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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 personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was \$12.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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Real Property :	
Residential/Agriculture	\$2,492,328,030
Commercial/Industrial/Public Utility	626,814,020
Public Utility Personal Property	<u>122,874,110</u>
Total	<u><u>\$3,242,016,160</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

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

In January 1993, the County Commissioners by resolution imposed three-quarters of one percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Effective during 2000, the County Commissioners decreased the tax by one-quarter of one percent to one-half of one percent. 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. 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.

**Note 10 - Receivables**

Receivables at December 31, 2013, consisted of payments in lieu of taxes, property 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.

**Trumbull County, Ohio**  
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	Accounts Receivable	Estimated Uncollectible	Net Receivable
Alimony and Child Support	\$32,800,959	\$19,182,001	\$13,618,958

Special assessments expected to be collected in more than one year amount to \$7,465,988, in the general obligation bond retirement fund. At December 31, 2013 delinquent special assessments were \$138,079.

Loans expected to be collected in more than one year amount to \$1,181,358 in the revolving loan special revenue fund. At December 31, 2013 there were no delinquent loans.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	Amount
Grants	\$3,135,430
Homestead and Rollback	2,705,923
Motor Vehicle License Tax	2,333,026
Local Government	1,279,445
Casino Tax	1,232,391
Motor Vehicle Gas Tax	880,956
Municipal Reimbursements	174,120
<i>Total Governmental Activities</i>	\$11,741,291

***Payment in Lieu of Taxes***

According to State law, the County has established a tax incremental financing district within the County under which the County has granted property tax exemptions and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if the property had not been declared exempt. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the cost of the improvement has been paid or the agreement expires, whichever occurs first. Future development by these owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners. The payment in lieu of taxes received by the County is due to the City of Youngstown for their agreement with V&M Star LP, and has been reported in the County's undivided payment in lieu of taxes agency fund.

**Note 11 – Pending Litigation**

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

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

**Note 12 - Grants**

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

**Note 13 - Compensated Absences**

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

**Note 14 - Capital Assets**

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$2,625,142	\$0	\$0	\$2,625,142
Construction in progress	2,130,312	5,491,054	(3,847,030)	3,774,336
Total capital assets not being depreciated	<u>4,755,454</u>	<u>5,491,054</u>	<u>(3,847,030)</u>	<u>6,399,478</u>
Capital assets being depreciated				
Buildings and improvements	69,551,125	1,367,368	0	70,918,493
Equipment, furniture and fixtures	16,197,923	1,096,423	(353,583)	16,940,763
Vehicles	10,304,462	984,238	(331,937)	10,956,763
Infrastructure	104,542,366	4,186,683	(584,012)	108,145,037
Total capital assets being depreciated	<u>200,595,876</u>	<u>7,634,712</u>	<u>(1,269,532)</u>	<u>206,961,056</u>
Accumulated depreciation				
Buildings and improvements	(23,959,196)	(2,537,580)	0	(26,496,776)
Equipment, furniture and fixtures	(12,868,877)	(1,031,001)	337,264	(13,562,614)
Vehicles	(7,751,497)	(743,190)	331,937	(8,162,750)
Infrastructure	(55,829,509)	(3,777,353)	116,803	(59,490,059)
Total accumulated depreciation	<u>(100,409,079)</u>	<u>(8,089,124)</u>	<u>786,004</u>	<u>(107,712,199)</u>
Capital assets being depreciated, net	<u>100,186,797</u>	<u>(454,412)</u>	<u>(483,528)</u>	<u>99,248,857</u>
Governmental activities capital assets, net	<u>\$104,942,251</u>	<u>\$5,036,642</u>	<u>(\$4,330,558)</u>	<u>\$105,648,335</u>

During 2013, the County received road and bridge improvements from various grantors valued at \$1,569,778. This has been recorded as a capital contribution.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>Business - Type Activities</b>				
Capital assets not being depreciated				
Land	\$225,766	\$0	\$0	\$225,766
Construction in progress	5,428,546	4,039,368	(4,910,172)	4,557,742
Total capital assets not being depreciated	5,654,312	4,039,368	(4,910,172)	4,783,508
Capital assets being depreciated				
Buildings and improvements	13,381,664	330,703	0	13,712,367
Equipment, furniture and fixtures	1,415,472	42,164	(8,592)	1,449,044
Vehicles	972,215	509,219	0	1,481,434
Infrastructure	99,458,339	4,910,172	0	104,368,511
Total capital assets being depreciated	115,227,690	5,792,258	(8,592)	121,011,356
Accumulated depreciation				
Buildings and improvements	(6,582,859)	(298,191)	0	(6,881,050)
Equipment, furniture and fixtures	(1,215,137)	(44,565)	6,874	(1,252,828)
Vehicles	(875,764)	(114,598)	0	(990,362)
Infrastructure	(32,888,408)	(2,609,213)	0	(35,497,621)
Total accumulated depreciation	(41,562,168)	(3,066,567)	6,874	(44,621,861)
Capital assets being depreciated, net	73,665,522	2,725,691	(1,718)	76,389,495
Business - Type activities capital assets, net	\$79,319,834	\$6,765,059	(\$4,911,890)	\$81,173,003

During 2013, the County received sewer improvements from various grantors valued at \$67,604. This has been recorded as a capital contribution.

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$2,489,444
Judicial	111,173
Public Safety	513,875
Public Works	4,089,793
Health	596,651
Human Services	288,188
Total	<u>\$8,089,124</u>

### Note 15 - Joint Venture

The Geauga/Trumbull Solid Waste District (the 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 does not have any outstanding debt. 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 that would cause additional

**Trumbull County, Ohio**  
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financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2013. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

**Note 16 – Capital Leases**

The County has existing leases for multiple copiers, a hydraulic excavator and dump trucks. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide and business-type statements. The equipment and vehicles have been capitalized in the amount of \$979,961, 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 Activities	Business-Type Activities
Equipment	\$456,322	\$44,051
Vehicles	479,588	0
Less: Accumulated Depreciation	(127,221)	(17,620)
Total Book Value as of December 31, 2013	\$808,689	\$26,431

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 Activities	Business-type Activities
2014	\$186,141	\$9,036
2015	181,482	9,036
2016	178,528	9,036
2017	161,935	1,506
2018	158,585	0
Total	866,671	28,614
Less: Amount Representing Interest	(60,184)	(460)
Present Value of Net Minimum Lease Payments	\$806,487	\$28,154

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

**Note 17 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2013, 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**  
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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	282,685,895
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 \$155,000 annual maximum per covered person. Incurred but not reported claims of \$691,660 have been accrued as a liability based on a review of January, 2014 billings provided by the County Auditor's Office. The claims liability reported in the hospitalization internal service fund at December 31, 2013, 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 2012 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$579,203	\$12,086,006	\$10,695,652	\$1,969,557
2013	1,969,557	11,553,536	12,831,433	691,660

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2013 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 2013. The minimum premium portion of intergovernmental payable is \$640,477 and the actual claim costs are \$1,340,340. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,219,421 have been accrued as a liability at December 31, 2013, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. This amount is made up of the claims liability amount of \$1,474,347 and \$745,045 of intergovernmental payables for the current year claims cost. The claims liability reported in the workers' compensation internal service fund at December 31, 2013, 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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

Changes in the fund's claims liability amounts for 2012 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Worker's Compensation Estimate	Balance at End of Year
2012	\$2,881,042	\$174,495	\$892,484	\$78,590	\$2,241,643
2013	2,241,643	839,651	1,340,340	478,467	2,219,421

**Note 18 – Interfund Transactions**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfers To	Transfers From					Totals
	General	Children Services	Other Governmental Funds	Water	Sewer	
Public Assistance	\$797,507	\$0	\$0	\$0	\$0	\$797,507
General Obligation Bond Retirement	0	0	197,703	544,340	279,111	1,021,154
Other Governmental Funds	1,806,000	450,000	166,151	0	0	2,422,151
Water	0	0	0	0	559,570	559,570
Sewer	0	0	0	1,514,988	0	1,514,988
<b>Totals</b>	<b>\$2,603,507</b>	<b>\$450,000</b>	<b>\$363,854</b>	<b>\$2,059,328</b>	<b>\$838,681</b>	<b>\$6,315,370</b>

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 governmental funds. The children services special revenue fund made a transfer to the permanent improvement capital projects fund for building improvements. The water and sewer enterprise funds transfers to each other were to cover shared annual administrative costs of operations per resolution and to pay principal and interest payments on various combined debt issues. The redevelopment special revenue fund and permanent improvement capital project fund and the water and sewer enterprise fund transfers to the general obligation bond retirement debt service fund were for principal and interest payments on various debt issues. Other governmental funds made transfers to other governmental funds for local grant matching requirements.

***Interfund Balances***

Interfund balances at December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenditures/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.

**Trumbull County, Ohio**  
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Interfund Payable	Interfund Receivable					Totals
	General	Public Assistance	Other Governmental Funds	Sewer	Internal Service	
General	\$0	\$968	\$0	\$0	\$248,264	\$249,232
Public Assistance	155,983	0	0	0	24,248	180,231
County Board of						
Developmental Disabilities	7,279	0	0		311,450	318,729
Community Mental Health	3,167	0	0	0	0	3,167
Children Services	4,907	0	0	0	30,949	35,856
Other Governmental Funds	6,518	142,427	27,766	496	280,754	457,961
Water	0	0	0		23,993	23,993
Sewer	0	0	0	0	147,383	147,383
Internal Service	0	0	0	0	1,984	1,984
<b>Totals</b>	<b>\$177,854</b>	<b>\$143,395</b>	<b>\$27,766</b>	<b>\$496</b>	<b>\$1,069,025</b>	<b>\$1,418,536</b>

**Note 19 – Short-Term Obligations**

A summary of note transactions for the year ended December 31, 2013 follows:

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>Business Type Activities</b>				
Sewer Fund				
Overland Avenue/Elm Road Sewer	\$235,000	\$0	(\$235,000)	\$0
Kinsman Phase II	0	653,000	0	653,000
Total Sewer Fund	235,000	653,000	(235,000)	653,000
Water Fund				
Woodrow Water Tank	325,000	0	(325,000)	0
Four Township Water Tank	0	425,000	0	425,000
Total Water Fund	325,000	425,000	(325,000)	425,000
<b>Total Business-type Activities</b>	<b>\$560,000</b>	<b>\$1,078,000</b>	<b>(\$560,000)</b>	<b>\$1,078,000</b>

On March 16, 2012, the County issued \$560,000 of bond anticipation notes at a rate of 2.25 percent maturing on March 16, 2013. These notes helped finance Overland Avenue and Elm Road Sewer and Woodrow Water Tank Rehabilitation.

On March 14, 2013, the County issued \$425,000 of bond anticipation notes at a rate of 1.50 percent maturing on March 14, 2014. These notes helped finance the Four Township Elevated Water Tank. As of December 31, 2013, \$340,286 of the proceeds had been spent.

On September 16, 2013, the County issued a \$653,000 bond anticipation note at a rate of 1.75 percent maturing on September 14, 2014. The note was used for Kinsman Phase II sewer project. As of December 31, 2013, all proceeds had been spent.

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.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2013

**Note 20 - Long Term Debt**

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities</b>			
<i>General Obligation Bonds:</i>			
Water Project - 2004	1.5 to 3.37 %	\$192,003	2014
Water System Improvements - 2013	2.82	335,000	2023
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>			
5th Avenue Pump Station Replacement - 2001	0.00	283,495	2023
Logan Arms Sewer Replacement - 2002	0.00	80,530	2017
Newton Manor Sewer Replacement - 2005	0.00	308,780	2025
Champion Avenue East Sanitary Sewer - 2013	0.00	165,721	2033
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
Braceville Robinson Road Water Main - 2011	0.00	549,815	2031
<i>OWDA Loans:</i>			
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
Andrews Drive Sanitary Sewer - 2011	4.14	229,593	2031
North River Road Sanitary Sewer - 2011	4.14	334,434	2031
Westview Drive Sanitary Sewer - 2011	4.14	539,572	2031
Springwood Trace Sanitary Sewer Extension - 2011	2.90	310,601	2031
Brookfield Center Phase III Sanitary Sewers - 2011	3.52	274,335	2031
Overland Avenue and Elm Road Sewer - 2012	0.00	411,104	2033
Little Squaw Creek Interceptor Phase III- 2012	0.00	886,925	2032
Arms Drive Sanitary Sewer - 2012	2.99	284,101	2032
Kermont Heights Sanitary Sewer - 2013	1.70	2,094,887	2033
Little Squaw Creek Interceptor Phase II - 2013	2.84	121,060	2033
Champion Water Tower - 2009	4.26	761,292	2029

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<i>Notes Payable</i>			
Little Squaw Creek Sewer Phase II - 2013	1.50 %	\$525,000	2014
Kermont Heights Sewer - 2013	1.50	300,000	2014
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Road and Sewer District Improvements - 2004	1.5 to 3.7	660,000	2017
Agriculture and Family Education Center - 2004	1.5 to 4.25	1,745,000	2023
Geographic Information Systems - 2004	1.5 to 3.375	2,580,000	2013
West Hill Sewer Project - 2006	4.0 to 4.25	1,530,000	2026
Belmont Avenue Water Main - 2006	4.0 to 4.25	305,000	2026
Various Improvement Bonds - 2007	3.75 to 5.00	2,565,000	2026
Park-Porter Building - 2008	3.0 to 5.0	3,640,000	2037
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
Western Reserve Greenway - 2004	1.5 to 3.375	280,000	2023
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
Various Improvement Refunding Bonds - 2011	2.0 to 3.0	5,300,000	2021
<i>Special Assessment Bonds:</i>			
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 - 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
<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	400,000	2025
Rehabilitation Project - 2005	0.00	265,245	2026
Rehabilitation Project - 2005	0.00	281,352	2024
Rehabilitation Project - 2006	0.00	347,128	2025
<i>Notes Payable</i>			
Emergency Management Center - 2013	1.50	2,000,000	2014

**Trumbull County, Ohio**  
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Changes in the County's long-term obligations during 2013 were as follows:

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>General Obligation Bonds</b>					
Water Fund					
Water Project - Serial Bonds	\$39,175	\$0	(\$19,373)	\$19,802	\$19,802
Unamortized Premium	382	0	(191)	191	0
Water System Improvements - Serial Bonds	0	335,000	0	335,000	30,000
<b>Total Water Fund</b>	<b>39,557</b>	<b>335,000</b>	<b>(19,564)</b>	<b>354,993</b>	<b>49,802</b>
Sewer Fund					
Wastewater Treatment Plant - Serial Bonds	150,000	0	(75,000)	75,000	75,000
Unamortized Premium	1,484	0	(742)	742	0
Weathersfield Hilltop Sewer					
Serial Bonds	55,000	0	(10,000)	45,000	10,000
Term Bonds	90,000	0	0	90,000	0
Sewer District Imp - Elm Road - Serial Bonds	10,946	0	(1,330)	9,616	1,432
Brookfield Wastewater					
Serial Bonds	60,000	0	(60,000)	0	65,000
Term Bonds	130,000	0	0	130,000	0
Unamortized Premium	6,496	0	(2,165)	4,331	0
Sanitary Equipment					
Serial Bonds	30,000	0	(30,000)	0	35,000
Term Bonds	70,000	0	0	70,000	0
Unamortized Premium	3,389	0	(1,130)	2,259	0
<b>Total Sewer Fund</b>	<b>607,315</b>	<b>0</b>	<b>(180,367)</b>	<b>426,948</b>	<b>186,432</b>
<b>Total General Obligation Bonds</b>	<b>646,872</b>	<b>335,000</b>	<b>(199,931)</b>	<b>781,941</b>	<b>236,234</b>
<b>Revenue Bonds</b>					
Hilltop Sanitary Sewer	1,659,200	0	(26,800)	1,632,400	27,900
Shannon Road Sanitary Sewer	837,700	0	(11,400)	826,300	11,900
McKinley Heights Sewer	644,500	0	(7,700)	636,800	8,000
<b>Total Revenue Bonds</b>	<b>3,141,400</b>	<b>0</b>	<b>(45,900)</b>	<b>3,095,500</b>	<b>47,800</b>
<b>OPWC Loans</b>					
Sewer Fund					
5th Avenue Pump Station Replacement	141,748	0	(14,175)	127,573	14,174
Logan Arms Sewer Replacement	16,106	0	(4,027)	12,079	4,027
Newton Manor Sewer Replacement	185,268	0	(15,439)	169,829	15,439
Champion Avenue East Sanitary Sewer	0	165,721	(4,143)	161,578	8,286
<b>Total Sewer Fund</b>	<b>343,122</b>	<b>165,721</b>	<b>(37,784)</b>	<b>471,059</b>	<b>41,926</b>
Water Fund					
Water Project	27,521	0	(13,760)	13,761	13,761
Youngstown/Warren Regional					
Airport Waterline Project	92,419	0	(9,728)	82,691	9,728
Warren Township Meadowbrook					
Waterline Project	56,110	0	(5,907)	50,203	5,906
Kings Graves Waterline Project	158,067	0	(13,745)	144,322	13,745
Champion Water Tower	602,370	0	(35,434)	566,936	35,434
Braceville Robinson Road Water Main	508,579	0	(27,491)	481,088	27,490
<b>Total Water Fund</b>	<b>1,445,066</b>	<b>0</b>	<b>(106,065)</b>	<b>1,339,001</b>	<b>106,064</b>
<b>Total OPWC Loans</b>	<b>\$1,788,188</b>	<b>\$165,721</b>	<b>(\$143,849)</b>	<b>\$1,810,060</b>	<b>\$147,990</b>

**Trumbull County, Ohio**  
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	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
<b>Business Type Activities</b> (continued)					
<b>OWDA Loans</b>					
Sewer Fund					
Stewart Sharon Road Sewer	\$234,040	\$0	(\$13,767)	\$220,273	\$13,767
Scott Street Sanitary Sewer	201,305	0	(11,841)	189,464	11,841
Mosquito Creek Digester Air System	320,716	0	(13,183)	307,533	13,750
Sampson Drive Sewer Improvements	85,734	0	(3,682)	82,052	3,822
March Avenue Sewer Improvements	528,239	0	(22,686)	505,553	23,547
State Road Avenue Sewer Improvements	499,522	0	(21,452)	478,070	22,267
East Central Bazetta Sewer Improvements	1,407,962	0	(60,466)	1,347,496	62,761
Lakeshore Sewer Improvements	1,338,074	0	(57,465)	1,280,609	59,646
Little Squaw Creek Interceptor	434,018	0	(18,640)	415,378	19,346
Brookfield Center Phase II Sanitary Sewers	161,818	0	(6,938)	154,880	7,172
Golf and Wintergreen Sanitary Sewers	414,881	0	(17,789)	397,092	18,388
Bedford Road Sanitary Sewer	53,937	0	(3,082)	50,855	3,082
West Bolindale Sanitary Sewer	55,076	0	0	55,076	0
Andrews Drive Sanitary Sewer	93,502	0	(3,448)	90,054	3,594
North River Road Sanitary Sewer	317,734	0	(11,718)	306,016	12,210
Westview Drive Sanitary Sewer	396,058	0	(14,607)	381,451	15,218
Springwood Trace Sanitary Sewer Extension	244,401	0	(7,509)	236,892	10,563
Brookfield Center Phase III Sanitary Sewers	187,508	0	(7,341)	180,167	7,602
Overland Avenue and Elm Road Sewer	256,709	31,518	(20,555)	267,672	0
Little Squaw Creek Interceptor Phase III	587,379	189,219	(44,346)	732,252	0
Arms Drive Sanitary Sewer	273,541	0	(10,878)	262,663	11,205
Kermont Heights Sanitary Sewer	0	2,094,887	(55,081)	2,039,806	0
Little Squaw Creek Interceptor Phase II	0	121,060	(4,570)	116,490	0
<b>Total Sewer Fund</b>	<b>8,092,154</b>	<b>2,436,684</b>	<b>(431,044)</b>	<b>10,097,794</b>	<b>319,781</b>
Water Fund					
Champion Water Tower	580,700	0	(23,869)	556,831	24,896
<b>Total OWDA Loans</b>	<b>8,672,854</b>	<b>2,436,684</b>	<b>(454,913)</b>	<b>10,654,625</b>	<b>344,677</b>
<b>Notes Payable</b>					
Sewer Fund					
Little Squaw Creek Sewer Phase II	525,000	525,000	(525,000)	525,000	0
Kermont Heights Sewer	300,000	300,000	(300,000)	300,000	0
<b>Total Notes</b>	<b>825,000</b>	<b>825,000</b>	<b>(825,000)</b>	<b>825,000</b>	<b>0</b>
<b>Compensated Absences</b>	<b>376,322</b>	<b>17,694</b>	<b>(45,411)</b>	<b>348,605</b>	<b>19,416</b>
<b>Capital Leases</b>	<b>36,861</b>	<b>0</b>	<b>(8,707)</b>	<b>28,154</b>	<b>8,795</b>
<b>Total Business Type Activities</b>	<b>\$15,487,497</b>	<b>\$3,780,099</b>	<b>(\$1,723,711)</b>	<b>\$17,543,885</b>	<b>\$804,912</b>

**Trumbull County, Ohio**  
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	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Road and Sewer District Imp - Serial Bonds	\$265,000	\$0	(\$50,000)	\$215,000	\$50,000
Unamortized Premium	1,882	0	(376)	1,506	0
Agriculture and Family Education Center					
Serial Bonds	460,000	0	(80,000)	380,000	100,000
Term Bonds	620,000	0	0	620,000	0
Unamortized Premium	246	0	(22)	224	0
Geographic Information Systems - Serial Bonds	290,000	0	(290,000)	0	0
Unamortized Premium	3,358	0	(3,358)	0	0
West Hill Sewer Project					
Serial Bonds	266,000	0	(64,000)	202,000	64,000
Term Bonds	925,000	0	0	925,000	0
Unamortized Premium	16,569	0	(1,205)	15,364	0
Belmont Avenue Water Main					
Serial Bonds	60,000	0	(15,000)	45,000	15,000
Term Bonds	185,000	0	0	185,000	0
Unamortized Premium	3,239	0	(235)	3,004	0
Various Improvement Bonds					
Serial Bonds	530,000	0	(125,000)	405,000	130,000
Term Bonds	1,415,000	0	0	1,415,000	0
Unamortized Premium	39,231	0	(2,802)	36,429	0
Park-Porter Building					
Serial Bonds	455,000	0	(5,000)	450,000	85,000
Term Bonds	3,105,000	0	0	3,105,000	0
Unamortized Premium	4,539	0	(181)	4,358	0
Computer Equipment					
Serial Bonds	1,230,000	0	(5,000)	1,225,000	290,000
Brookfield Center South Sewer					
Serial Bonds	40,000	0	(5,000)	35,000	5,000
Term Bonds	100,000	0	0	100,000	0
Western Reserve Greenway					
Serial Bonds	75,000	0	(15,000)	60,000	15,000
Term Bonds	105,000	0	0	105,000	0
Motor Vehicle Equipment					
Serial Bonds	55,000	0	(55,000)	0	55,000
Term Bonds	115,000	0	0	115,000	0
Unamortized Premium	5,806	0	(1,935)	3,871	0
Computer Hardware and Software					
Serial Bonds	195,000	0	(195,000)	0	205,000
Term Bonds	415,000	0	0	415,000	0
Unamortized Premium	20,788	0	(6,929)	13,859	0
Various Purpose Refunding Bonds					
Serial Bonds	4,715,000	0	(540,000)	4,175,000	565,000
Unamortized Premium	99,656	0	(11,414)	88,242	0
<i>Total General Obligation Bonds</i>	<u>\$15,816,314</u>	<u>\$0</u>	<u>(\$1,472,457)</u>	<u>\$14,343,857</u>	<u>\$1,579,000</u>

**Trumbull County, Ohio**  
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	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>Special Assessment Bonds</b>					
<b>with Governmental Commitment</b>					
Sewer District Improvement - Elm Road	\$96,054	\$0	(\$11,670)	\$84,384	\$12,568
Water District Improvement - Logan Avenue	245,000	0	(35,000)	210,000	40,000
Water District Improvement - McKinley Heights	225,000	0	(35,000)	190,000	35,000
Sewer and Water Improvements	415,823	0	(205,628)	210,195	210,195
Unamortized Premium	4,053	0	(2,027)	2,026	0
Water District Improvement - Johnson Park	115,000	0	(20,000)	95,000	20,000
Unamortized Premium	920	0	(184)	736	0
Sewer District Improvement - Goist Lane Water Line					
Serial Bonds	4,000	0	(1,000)	3,000	1,000
Term Bonds	20,000	0	0	20,000	0
Unamortized Premium	388	0	(28)	360	0
<i>Total Special Assessment Bonds</i>	<u>1,126,238</u>	<u>0</u>	<u>(310,537)</u>	<u>815,701</u>	<u>318,763</u>
<b>Revenue Bonds</b>					
Devon Drive Sewer Project					
Serial Bonds	92,000	0	(14,000)	78,000	15,000
Term Bonds	208,000	0	0	208,000	0
Henn-Hyde Sewer Project					
Serial Bonds	149,000	0	(23,000)	126,000	24,000
Term Bonds	344,000	0	0	344,000	0
Water Meter Project - Serial Bonds	240,000	0	(240,000)	0	0
Southeast Water District					
Serial Bonds	834,000	0	(133,000)	701,000	131,000
Term Bonds	1,088,000	0	0	1,088,000	0
<i>Total Revenue Bonds</i>	<u>2,955,000</u>	<u>0</u>	<u>(410,000)</u>	<u>2,545,000</u>	<u>170,000</u>
<b>OPWC Loans</b>					
Precast Structure Project	190,000	0	(20,000)	170,000	20,000
North Road Reconstruction Project	510,000	0	(34,000)	476,000	34,000
Rehabilitation Project	185,672	0	(13,262)	172,410	13,262
Rehabilitation Project	168,811	0	(14,067)	154,744	14,068
Rehabilitation Project	260,000	0	(20,000)	240,000	20,000
Rehabilitation Project	225,634	0	(17,357)	208,277	17,356
<i>Total OPWC Loans</i>	<u>1,540,117</u>	<u>0</u>	<u>(118,686)</u>	<u>1,421,431</u>	<u>118,686</u>
Notes Payable	0	2,000,000	0	2,000,000	0
Capital Leases	101,266	785,787	(80,566)	806,487	166,546
Compensated Absences	5,610,345	361,413	(229,174)	5,742,584	191,931
Claims Payable	1,456,952	421,329	(403,934)	1,474,347	402,266
<i>Total Governmental Activities</i>	<u>\$28,606,232</u>	<u>\$3,568,529</u>	<u>(\$3,025,354)</u>	<u>\$29,149,407</u>	<u>\$2,947,192</u>

During 2013, Trumbull County entered into a various loans with the Ohio Water Development Authority in the amount of \$2,436,684. 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, 2013*

Lines of credit had been established for the Ohio Water Development Authority in the amount of \$4,102,804 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. Until a final repayment schedule is available, the County is paying based on estimates. The balance of these loans is as follows:

<b>Enterprise Funds</b>	<u>December 31, 2013</u>	<u>Lines of Credit</u>
<i>Sewer Fund:</i>		
West Bolindale Sanitary Sewer	\$55,076	\$70,014
Overland Avenue and Elm Road Sewers	267,672	411,104
Little Squaw Creek Interceptor Phase III	732,252	886,925
Kermont Heights Sanitary Sewer	2,039,806	2,613,701
Little Squaw Creek Interceptor Phase II	<u>116,490</u>	<u>121,060</u>
Total Loans not Finalized:	<u>\$3,211,296</u>	<u>\$4,102,804</u>

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, 2013, \$2,162,068 of principal and interest on these bonds outstanding was considered defeased.

In 2011, 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, 2013, \$4,365,000 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, motor vehicle gas tax, community mental health and children services special revenue funds and the sewer 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 5<sup>th</sup> 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, the North Road Reconstruction Project and the Rehabilitation Projects will be paid from the motor vehicle gas tax special revenue fund.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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 2 percent of revenues. The total principal and interest remaining to be paid on the bonds is \$3,364,403. Principal and interest paid for the current year were \$526,638 and sales tax revenue was \$23,550,433.

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 4.5 percent of net revenues and 1.9 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$2,112,682. Principal and interest paid for the current year was \$154,420, total net revenues were \$2,856,112 and total revenues were \$6,934,505.

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 21.89 percent of net revenues and 6.9 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$15,035,708. Principal and interest paid for the current year were \$955,859, total net revenues were \$4,366,375 and total revenues were \$13,827,711.

On March 14, 2013, the County issued \$2,825,000 of bond anticipation notes at a rate of 1.50 percent maturing on March 14, 2014. These notes were used for the construction of a new Emergency Management Center, Kermont Heights and Little Squaw Creek sewer projects. The notes are backed by the full faith and credit of Trumbull County. As of December 31, \$1,753,873 of the proceeds had been spent.

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
2014	\$236,234	\$24,675	\$47,800	\$123,975	\$147,990	\$344,677	\$260,069
2015	141,432	17,207	49,900	121,869	134,229	356,677	248,071
2016	41,534	12,900	51,900	119,842	134,227	369,137	235,609
2017	46,636	11,602	54,200	117,594	130,203	382,076	222,671
2018	51,739	10,103	56,600	115,220	130,202	395,509	209,236
2019 - 2023	256,843	25,183	321,100	537,797	613,398	2,197,773	826,063
2024 - 2028	0	0	395,800	463,135	378,363	2,619,847	403,890
2029 - 2033	0	0	487,800	371,197	141,448	777,633	36,633
2034 - 2038	0	0	601,400	257,481	0	0	0
2039 - 2043	0	0	741,100	117,954	0	0	0
2044 - 2048	0	0	287,900	11,195	0	0	0
<b>Total</b>	<b>\$774,418</b>	<b>\$101,670</b>	<b>\$3,095,500</b>	<b>\$2,357,259</b>	<b>\$1,810,060</b>	<b>\$7,443,329</b>	<b>\$2,442,242</b>

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2013

Governmental Activities

	General Obligation Bonds Serial and Term		Special Assessment Bonds Serial and Term		Sales Tax Revenue Bonds Serial and Term		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2014	\$1,579,000	\$509,457	\$318,763	\$39,147	\$170,000	\$103,314	\$118,686
2015	1,624,000	488,539	113,568	26,258	175,000	97,787	118,685
2016	1,369,000	438,301	119,466	20,155	180,000	91,663	118,686
2017	1,418,000	406,893	126,363	13,735	185,000	85,363	118,685
2018	1,058,000	356,763	102,261	6,960	195,000	78,425	118,686
2019 - 2023	3,770,000	1,233,035	26,158	3,610	965,000	267,451	563,427
2024 - 2028	1,539,000	649,239	6,000	510	675,000	95,400	264,576
2029 - 2033	910,000	368,250	0	0	0	0	0
2034 - 2037	910,000	116,750	0	0	0	0	0
<b>Total</b>	<b>\$14,177,000</b>	<b>\$4,567,227</b>	<b>\$812,579</b>	<b>\$110,375</b>	<b>\$2,545,000</b>	<b>\$819,403</b>	<b>\$1,421,431</b>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of 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, 2013, are an overall debt margin of \$65,505,580 an unvoted debt margin of \$18,375,338.

***Industrial Development Revenue Bonds***

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$14,250,000 at December 31, 2013, for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

**Note 21 – Conduit Debt Obligations**

The County has issued Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and renovation of housing facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and therefore, are not reported in the financial statements. Upon repayment of the bonds, ownership of acquired facilities transfers to the private sector entity served by the bond insurance. As of December 31, 2013, the aggregate principal amount outstanding for the Housing Revenue Bonds was \$3,800,000.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 22 - 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13 percent. 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 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. 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, 2013, 2012 and 2011 were \$7,704,931, \$5,062,440 and \$5,244,108, respectively. For 2013, 97.92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$84,769 made by the County and \$60,549 made by plan members.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***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 system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC 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 payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year ended December, 2013, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan were \$277,880 for the year ended December 31, 2013, \$274,753 for the year ended December 31, 2012, and \$274,328 for the year ended December 31, 2011. For 2013, 94.64 percent has been contributed for the DB plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Contributions made to STRS Ohio for the DC Plan and for fiscal year 2013 were \$3,364 made by the School District and \$2,403 made by the plan members.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 23 - 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

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. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 1 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012 and 2011 were \$592,687, \$3,275,697 and \$2,097,643, respectively. For 2013, 97.92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

***State Teachers Retirement System***

Plan Description – The County participates in 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. Ohio law authorizes STRS to offer this plan. 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 can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 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 Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2013, 2012 and 2011 were \$21,375, \$21,135 and \$21,102, respectively. For 2013, 94.64 percent has been contributed, with the balance being reported as intergovernmental payable. The full amount has been contributed for 2012 and 2011.

**Note 24 - 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 2013 was \$764,947.

**Note 25 - 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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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County Commissioners. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. 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 and \$50,000 in 2009. During 2013, the County contributed \$100,000 to the Western Reserve Port Authority. 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.

***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. The advisory committee exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each representative's degree of control is limited to its representation on the committee. In 2013, 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. N.E.O.C.A.P.'s Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Funding comes from the State. In 2013, the County did not make any contributions to N.E.O.C.A.P.

***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, Ashtabula, Lorain, Summit, Wayne, Richland and Stark counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. N.E.O.N.'s Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2013, N.E.O.N received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 26 - 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 2013.

***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 \$95,000 from the County during 2013.

***Trumbull County Transit Board***

The Trumbull County Transit Board was created to provide origin to destination transportation services available upon request. The Trumbull County Commissioners are responsible for appointing a voting majority of the Trumbull County Transit Board; however, the County cannot influence the Transit Board's operation nor does the Transit Board represent a potential financial benefit or burden on the County. The Transit Board determines its own budget. The Transit Board did not receive any funding from the County during 2013.

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

**Note 27 – Construction and Other Significant Commitments**

***Contractual Commitments***

At December 31, 2013, the County’s significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Remaining Contract
Little Squaw Creek Phase IV	\$2,738,965	\$112,174	\$2,626,791
Kinsman Phase II Sanitary Sewer	9,292,976	1,173,114	8,119,862
Kermont Heights Sanitary Sewer	3,103,921	2,488,965	614,956
Mosquito Creek Wastewater Screw Pump	486,443	396,770	89,673
Four Township Elevated Water Tank	358,205	340,245	17,960
Total	<u>\$15,980,510</u>	<u>\$4,511,268</u>	<u>\$11,469,242</u>

\$2,600,148 of the amounts remaining on these contracts was encumbered at year end.

***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At fiscal year end the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were as follows:

Governmental Funds		Proprietary Funds	
General Fund	\$774,021	Water	\$379,384
Public Assistance	245,202	Sewer	2,220,764
County Board of		Internal Service	<u>33,589</u>
Developmental Disabilities	1,008,832	Total Proprietary Funds	<u>\$2,633,737</u>
Community Mental Health	366,176		
Children Services	648,867		
Other Governmental Funds	<u>7,504,580</u>		
Total Governmental Funds	<u>\$10,547,678</u>		

**Note 28 - Subsequent Events**

On March 10, 2014, the County issued a \$1,325,000 12 month note at a rate of 1.25 percent, maturing on March 10, 2015, in the anticipation of the issuance of bonds for the following purpose.

Amount	Purpose
\$525,000	Little Squaw Creek Interceptor Phase II
800,000	First Place Bank Acquisition
<u>\$1,325,000</u>	Total 12-month Notes

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

On March 10, 2014, the County issued \$2,300,000 of 6-month notes at a rate of 1.25 percent, maturing on March 10, 2015, in the anticipation of the issuance of bonds for the following purpose.

Amount	Purpose
\$2,000,000	Emergency Management Center
300,000	Kermont Height Sewer
\$2,300,000	Total 6-month Notes

On March 10, 2014, the County fully retired \$425,000 of 12-month notes for Four Township Elevated Water Tank.

**Note 29 - Related Party Transactions**

During 2013, 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 \$2,743,695 for such contributions. Fairhaven Sheltered Workshop recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

**Note 30 - 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 position.

*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 2013.

*Method of Accounting*

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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*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 position: 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 \$2,743,695 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 \$500 are capitalized.

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

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

**Trumbull County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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*Advertising Costs*

Advertising costs are charged to operations in the year incurred and totaled \$1,200 in 2013.

***Property and Equipment***

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

<u>Description</u>	<u>Acquired</u>	<u>Cost</u>
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 titled, 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, 2013, 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 34.76 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.

**Combining and Individual Fund Statements and Schedules**  
**Fund Descriptions - Nonmajor Governmental Funds**

*Nonmajor Special Revenue Funds*

To account for and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects.

***Motor Vehicle Gasoline Tax Fund*** - To account for and report restricted 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 and report restricted Federal, State and local revenues used to administer the County Bureau of Support.

***Real Estate Assessment Fund*** - To account for and report restricted 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 and report restricted costs expended by the court involving an indigent guardian.

***Dog and Kennel Fund*** - To account for and report restricted monies from the sale of dog tags, kennel permits and fine collections for the dog warden's operations.

***Adult Probation Fund*** - To account for and report restricted State grant monies received for adult probation services.

***Probate Court Fund*** - To account for and report restricted court fines to be spent on supplies as stated within the Revised Code.

***Domestic Violence Shelter Fund*** - To account for and report restricted 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 and report restricted 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 and report a restricted five percent of all collected delinquent real estate taxes, personal property taxes and manufactured home taxes restricted for the purpose of collecting delinquent real estate taxes.

***Certificate of Title Fund*** - To account for and report restricted fees 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 and report restricted County Recorder fees to be used to computerize the Recorder's office.

***Emergency 911 Fund*** - To account for and report restricted 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 and report restricted 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.

*(continued)*

## **Fund Descriptions - Nonmajor Governmental Funds (continued)**

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

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

***Law Library Fund*** – To account for and report restricted grant monies used in the operation of the County Law Library.

***Community Development Fund*** - To account for and report restricted grants 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 and report restricted revenue received from property taxes and local funds to maintain senior citizens services or facilities.

***Drug Prosecution Unit Fund*** - To account for and report restricted 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 and report restricted Federal grants and loan repayments used to make loans for economic development projects within the County.

***Indigent Drivers Alcohol Treatment Fund*** - To account for and reported restricted fees collected by the State and remitted to the County for driver's licenses reinstatements and to account for expenditures for drug treatment services.

***Law Enforcement Trust Fund*** - To account for and report restricted forfeited contraband or forfeited contraband monies used in accordance with Senate Bill No. 258.

***Law Enforcement Agency Fund*** - To account for and report restricted 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 and report restricted 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.

***Miscellaneous State Grants Fund*** - To account for and report restricted State grant monies received to assist the sheriff in criminal justice training and new vehicles.

***Redevelopment Fund*** - To account for and report restricted service fees to secure payment of the obligation issued to finance public infrastructure improvements.

***Local Law Enforcement Block Grant Fund*** - To account for and report restricted 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 and report restricted Federal grant monies received to assist in prosecuting violent firearm related crime offenders.

***Homeland Security Fund*** - To account for and report restricted Federal grants 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 and report restricted Federal grants used to assist in training new members of CERTS as volunteers in special projects to improve community's preparedness.

(continued)

## **Fund Descriptions - Nonmajor Governmental Funds (continued)**

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

***Workforce Development Fund*** - To account for and report restricted Federal grants used to help in a quick turnaround of revenues received and disbursed.

***Hillside Administration Fund*** - To account for and report the residual balance of Hillside Hospital assigned to pay any additional costs related to the close out of Hillside Hospital. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

### ***Nonmajor Capital Projects Funds***

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

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

***Construction Fund*** To account for and report transfers and other revenues committed for construction projects of the County.

***Permanent Improvement Fund*** - To account for and report transfers and other revenues committed for major capital improvement expenditures.

***County Computerization Fund*** - To account for and report transfers committed 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 and report restricted 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, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$19,210,943	\$8,160,378	\$27,371,321
Cash and Cash Equivalents In Segregated Accounts	26,309	0	26,309
Materials and Supplies Inventory	514,485	0	514,485
Accounts Receivable	519,078	47,854	566,932
Interfund Receivable	27,766	0	27,766
Intergovernmental Receivable	4,271,944	123,781	4,395,725
Prepaid Items	25,560	6,503	32,063
Property Taxes Receivable	2,512,407	0	2,512,407
Loans Receivable	1,263,796	0	1,263,796
<i>Total Assets</i>	<u>\$28,372,288</u>	<u>\$8,338,516</u>	<u>\$36,710,804</u>
<b>Liabilities</b>			
Accounts Payable	\$978,245	\$21,605	\$999,850
Accrued Wages	306,759	3,773	310,532
Contracts Payable	0	44,073	44,073
Intergovernmental Payable	54,185	352	54,537
Interfund Payable	457,069	892	457,961
<i>Total Liabilities</i>	<u>1,796,258</u>	<u>70,695</u>	<u>1,866,953</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,951,260	0	1,951,260
Unavailable Revenue	3,653,018	123,781	3,776,799
<i>Total Deferred Inflows of Resources</i>	<u>5,604,278</u>	<u>123,781</u>	<u>5,728,059</u>
<b>Fund Balances</b>			
Nonspendable	540,045	6,503	546,548
Restricted	20,458,859	4,370,632	24,829,491
Committed	0	3,766,905	3,766,905
Unassigned (Deficit)	(27,152)	0	(27,152)
<i>Total Fund Balances</i>	<u>20,971,752</u>	<u>8,144,040</u>	<u>29,115,792</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$28,372,288</u>	<u>\$8,338,516</u>	<u>\$36,710,804</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$1,997,949	\$0	\$1,997,949
Intergovernmental	19,990,829	193,507	20,184,336
Interest	(10,918)	(1,577)	(12,495)
Fees, Licenses and Permits	831,583	611,934	1,443,517
Fines and Forfeitures	483,878	344,927	828,805
Rentals and Royalties	11,585	0	11,585
Charges for Services	5,616,500	0	5,616,500
Contributions and Donations	142	0	142
Other	575,696	5,516	581,212
<i>Total Revenues</i>	<u>29,497,244</u>	<u>1,154,307</u>	<u>30,651,551</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	5,093,428	0	5,093,428
Judicial	1,232,111	5,017	1,237,128
Public Safety	4,631,201	0	4,631,201
Public Works	12,901,903	0	12,901,903
Health	59,890	0	59,890
Human Services	7,809,895	0	7,809,895
Capital Outlay	0	2,683,752	2,683,752
Debt Service:			
Principal Retirement	170,983	0	170,983
Interest and Fiscal Charges	12	0	12
<i>Total Expenditures</i>	<u>31,899,423</u>	<u>2,688,769</u>	<u>34,588,192</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,402,179)</u>	<u>(1,534,462)</u>	<u>(3,936,641)</u>
<b>Other Financing Sources (Uses)</b>			
Inception of Capital Lease	785,787	0	785,787
General Obligation Notes Issued	0	2,000,000	2,000,000
Sale of Capital Assets	30,779	0	30,779
Transfers In	1,972,151	450,000	2,422,151
Transfers Out	(243,341)	(120,513)	(363,854)
<i>Total Other Financing Sources (Uses)</i>	<u>2,545,376</u>	<u>2,329,487</u>	<u>4,874,863</u>
<i>Net Change in Fund Balances</i>	143,197	795,025	938,222
<i>Fund Balances Beginning of Year</i>	<u>20,828,555</u>	<u>7,349,015</u>	<u>28,177,570</u>
<i>Fund Balances End of Year</i>	<u>\$20,971,752</u>	<u>\$8,144,040</u>	<u>\$29,115,792</u>

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2013*

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,394,689	\$460,423	\$5,281,183	\$57,386
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	514,485	0	0	0
Accounts Receivable	170	245,949	0	2,133
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	3,478,985	296,704	0	0
Prepaid Items	0	0	1,590	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,388,329</u>	<u>\$1,003,076</u>	<u>\$5,282,773</u>	<u>\$59,519</u>
<b>Liabilities</b>				
Accounts Payable	\$530,688	\$1,501	\$5,176	\$3,197
Accrued Wages	100,191	69,172	30,487	0
Intergovernmental Payable	9,367	6,467	2,850	0
Interfund Payable	247,412	116,366	9,603	0
<i>Total Liabilities</i>	<u>887,658</u>	<u>193,506</u>	<u>48,116</u>	<u>3,197</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	2,489,371	296,704	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,489,371</u>	<u>296,704</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	514,485	0	1,590	0
Restricted	3,496,815	512,866	5,233,067	56,322
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,011,300</u>	<u>512,866</u>	<u>5,234,657</u>	<u>56,322</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,388,329</u>	<u>\$1,003,076</u>	<u>\$5,282,773</u>	<u>\$59,519</u>

Dog and Kennel	Adult Probation	Probate Court	Domestic Violence Shelter	Drug Law Enforcement	Delinquent Real Estate Tax Assessment Collector	Certificate of Title
\$193,348	\$34,540	\$285,908	\$23,527	\$141,470	\$1,430,185	\$1,117,570
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	5,157	2,556	2,848	0	141,180
0	0	0	0	0	0	0
0	0	0	0	61,422	0	0
256	0	0	0	734	210	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$193,604</u>	<u>\$34,540</u>	<u>\$291,065</u>	<u>\$26,083</u>	<u>\$206,474</u>	<u>\$1,430,395</u>	<u>\$1,258,750</u>
\$3,045	\$0	\$6,854	\$23,528	\$29,692	\$0	\$1,001
5,151	3,530	1,120	0	1,824	8,876	15,320
482	330	105	0	1,932	830	1,432
2,310	1,539	872	0	0	1,172	0
<u>10,988</u>	<u>5,399</u>	<u>8,951</u>	<u>23,528</u>	<u>33,448</u>	<u>10,878</u>	<u>17,753</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
256	0	0	0	734	210	0
182,360	29,141	282,114	2,555	172,292	1,419,307	1,240,997
0	0	0	0	0	0	0
<u>182,616</u>	<u>29,141</u>	<u>282,114</u>	<u>2,555</u>	<u>173,026</u>	<u>1,419,517</u>	<u>1,240,997</u>
<u>\$193,604</u>	<u>\$34,540</u>	<u>\$291,065</u>	<u>\$26,083</u>	<u>\$206,474</u>	<u>\$1,430,395</u>	<u>\$1,258,750</u>

(continued)

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2013*

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$274,240	\$1,752,831	\$1,768,253	\$466,355
Cash and Cash Equivalents In Segregated Accounts	0	0	0	9,481
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	354	53,699	0	52,507
Interfund Receivable	0	0	0	27,766
Intergovernmental Receivable	0	0	55,593	42,784
Prepaid Items	11,176	10,719	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$285,770</u>	<u>\$1,817,249</u>	<u>\$1,823,846</u>	<u>\$598,893</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$6,131	\$25,212	\$23,236
Accrued Wages	0	34,022	13,831	13,731
Intergovernmental Payable	0	3,181	1,534	1,783
Interfund Payable	0	21,040	1,120	5,765
<i>Total Liabilities</i>	<u>0</u>	<u>64,374</u>	<u>41,697</u>	<u>44,515</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	11,176	10,719	0	0
Restricted	274,594	1,742,156	1,782,149	554,378
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>285,770</u>	<u>1,752,875</u>	<u>1,782,149</u>	<u>554,378</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$285,770</u>	<u>\$1,817,249</u>	<u>\$1,823,846</u>	<u>\$598,893</u>

Law Library	Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan- Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcement Trust
\$32,508	\$155,834	\$1,193,683	\$272,216	\$158,862	\$178,620	\$65,791
0	0	0	0	0	0	16,828
0	0	0	0	0	0	0
4,587	0	0	200	0	0	6,969
0	0	0	0	0	0	0
0	30,376	167,191	0	0	0	0
0	0	0	0	0	0	0
0	0	2,512,407	0	0	0	0
0	0	0	0	1,263,796	0	0
<u>\$37,095</u>	<u>\$186,210</u>	<u>\$3,873,281</u>	<u>\$272,416</u>	<u>\$1,422,658</u>	<u>\$178,620</u>	<u>\$89,588</u>
\$3,794	\$182,986	\$121,386	\$1,053	\$0	\$0	\$3,238
0	0	2,358	1,571	0	2,001	0
0	0	6,249	147	0	3,808	540
0	0	46,894	121	0	0	0
<u>3,794</u>	<u>182,986</u>	<u>176,887</u>	<u>2,892</u>	<u>0</u>	<u>5,809</u>	<u>3,778</u>
0	0	1,951,260	0	0	0	0
0	30,376	728,338	0	0	0	0
0	30,376	2,679,598	0	0	0	0
0	0	0	0	0	0	0
33,301	0	1,016,796	269,524	1,422,658	172,811	85,810
0	(27,152)	0	0	0	0	0
<u>33,301</u>	<u>(27,152)</u>	<u>1,016,796</u>	<u>269,524</u>	<u>1,422,658</u>	<u>172,811</u>	<u>85,810</u>
<u>\$37,095</u>	<u>\$186,210</u>	<u>\$3,873,281</u>	<u>\$272,416</u>	<u>\$1,422,658</u>	<u>\$178,620</u>	<u>\$89,588</u>

(continued)

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2013*

	Law Enforcement Agency	Drug Task Force	Redevelopment	Local Law Enforcement Block Grant
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,238	\$16,517	\$229,732	\$6,104
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	30,660	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>\$6,238</u>	<u>\$47,177</u>	<u>\$229,732</u>	<u>\$6,104</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$6,164	\$0	\$0
Accrued Wages	0	2,272	0	0
Intergovernmental Payable	0	10,509	0	0
Interfund Payable	0	1,599	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>20,544</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	6,238	26,633	229,732	6,104
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,238</u>	<u>26,633</u>	<u>229,732</u>	<u>6,104</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,238</u>	<u>\$47,177</u>	<u>\$229,732</u>	<u>\$6,104</u>

Community Gun Violence Block Grant	Homeland Security	Workforce Development	Total Nonmajor Special Revenue Funds
\$211,599	\$1,331	\$0	\$19,210,943
0	0	0	26,309
0	0	0	514,485
769	0	0	519,078
0	0	0	27,766
0	0	108,229	4,271,944
875	0	0	25,560
0	0	0	2,512,407
0	0	0	1,263,796
<u>\$213,243</u>	<u>\$1,331</u>	<u>\$108,229</u>	<u>\$28,372,288</u>
\$363	\$0	\$0	\$978,245
1,302	0	0	306,759
2,639	0	0	54,185
1,256	0	0	457,069
<u>5,560</u>	<u>0</u>	<u>0</u>	<u>1,796,258</u>
0	0	0	1,951,260
0	0	108,229	3,653,018
0	0	108,229	5,604,278
875	0	0	540,045
206,808	1,331	0	20,458,859
0	0	0	(27,152)
<u>207,683</u>	<u>1,331</u>	<u>0</u>	<u>20,971,752</u>
<u>\$213,243</u>	<u>\$1,331</u>	<u>\$108,229</u>	<u>\$28,372,288</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2013*

	Motor Vehicle Gasoline Tax	Child Support	Real Estate Assessment	Indigent Guardianship
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	9,570,901	3,353,107	0	0
Interest	(10,425)	0	0	0
Fees, Licenses and Permits	74,308	0	0	0
Fines and Forfeitures	295,607	0	0	0
Rentals and Royalties	11,585	0	0	0
Charges for Services	0	1,011,410	1,909,264	29,673
Contributions and Donations	0	0	0	0
Other	157,159	0	34,118	1,506
<i>Total Revenues</i>	<u>10,099,135</u>	<u>4,364,517</u>	<u>1,943,382</u>	<u>31,179</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	2,037,002	0
Judicial	0	0	0	78,299
Public Safety	0	0	0	0
Public Works	11,450,939	0	0	0
Health	0	0	0	0
Human Services	0	4,496,208	0	0
Debt Service:				
Principal Retirement	170,043	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>11,620,982</u>	<u>4,496,208</u>	<u>2,037,002</u>	<u>78,299</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,521,847)</u>	<u>(131,691)</u>	<u>(93,620)</u>	<u>(47,120)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	766,887	0	0	0
Sale of Capital Assets	30,779	0	0	0
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>797,666</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(724,181)	(31,691)	(93,620)	(47,120)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,735,481</u>	<u>544,557</u>	<u>5,328,277</u>	<u>103,442</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,011,300</u></u>	<u><u>\$512,866</u></u>	<u><u>\$5,234,657</u></u>	<u><u>\$56,322</u></u>

Dog and Kennel	Adult Probation	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	318,388	21,702	0	6,307	0	0
0	0	0	0	0	0	0
303,886	0	0	44,981	0	0	0
0	0	46,759	0	7,422	0	0
0	0	0	0	0	0	0
100	0	0	0	239,380	604,234	1,022,217
142	0	0	0	0	0	0
5,887	911	33,900	0	2,434	8,812	13,570
<u>310,015</u>	<u>319,299</u>	<u>102,361</u>	<u>44,981</u>	<u>255,543</u>	<u>613,046</u>	<u>1,035,787</u>
0	0	0	0	0	730,388	0
0	387,774	79,708	0	0	0	686,330
293,263	0	0	0	188,369	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	44,654	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>293,263</u>	<u>387,774</u>	<u>79,708</u>	<u>44,654</u>	<u>188,369</u>	<u>730,388</u>	<u>686,330</u>
<u>16,752</u>	<u>(68,475)</u>	<u>22,653</u>	<u>327</u>	<u>67,174</u>	<u>(117,342)</u>	<u>349,457</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16,752	(68,475)	22,653	327	67,174	(117,342)	349,457
<u>165,864</u>	<u>97,616</u>	<u>259,461</u>	<u>2,228</u>	<u>105,852</u>	<u>1,536,859</u>	<u>891,540</u>
<u>\$182,616</u>	<u>\$29,141</u>	<u>\$282,114</u>	<u>\$2,555</u>	<u>\$173,026</u>	<u>\$1,419,517</u>	<u>\$1,240,997</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, 2013*

	Recorders Supplemental	Emergency 911	Youth Services	Elderly Affairs
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	551,633	1,482,674	675,757
Interest	0	0	0	0
Fees, Licenses and Permits	87,487	0	0	0
Fines and Forfeitures	0	0	40,891	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	443,445	0	258,969
Contributions and Donations	0	0	0	0
Other	0	56,862	15,688	125,862
<i>Total Revenues</i>	<u>87,487</u>	<u>1,051,940</u>	<u>1,539,253</u>	<u>1,060,588</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	94,940	0	0	0
Judicial	0	0	0	0
Public Safety	0	2,614,028	1,175,212	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,047,971
Debt Service:				
Principal Retirement	0	940	0	0
Interest and Fiscal Charges	0	12	0	0
<i>Total Expenditures</i>	<u>94,940</u>	<u>2,614,980</u>	<u>1,175,212</u>	<u>1,047,971</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,453)</u>	<u>(1,563,040)</u>	<u>364,041</u>	<u>12,617</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	18,900	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	1,706,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,724,900</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(7,453)</u>	<u>161,860</u>	<u>364,041</u>	<u>12,617</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>293,223</u>	<u>1,591,015</u>	<u>1,418,108</u>	<u>541,761</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$285,770</u>	<u>\$1,752,875</u>	<u>\$1,782,149</u>	<u>\$554,378</u>

Law Library	Community Development	Senior Citizens Levy	Drug Prosecution Unit	Revolving Loan- Economic Development	Indigent Drivers Alcohol Treatment	Law Enforcement Trust
\$0	\$0	\$1,997,949	\$0	\$0	\$0	\$0
249,944	1,328,713	332,641	0	30,621	0	0
0	0	0	0	(493)	0	0
0	11,000	0	0	0	43,927	0
3,547	0	0	75,121	0	14,531	0
0	0	0	0	0	0	0
0	0	0	0	0	0	97,808
0	0	0	0	0	0	0
3,105	110,138	1,357	86	0	0	0
<u>256,596</u>	<u>1,449,851</u>	<u>2,331,947</u>	<u>75,207</u>	<u>30,128</u>	<u>58,458</u>	<u>97,808</u>
224,242	0	0	96,547	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	50,017
0	1,450,964	0	0	0	0	0
0	0	0	0	0	59,890	0
0	0	2,221,062	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>224,242</u>	<u>1,450,964</u>	<u>2,221,062</u>	<u>96,547</u>	<u>0</u>	<u>59,890</u>	<u>50,017</u>
<u>32,354</u>	<u>(1,113)</u>	<u>110,885</u>	<u>(21,340)</u>	<u>30,128</u>	<u>(1,432)</u>	<u>47,791</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	160,685	0	5,466	0	0	0
0	0	0	0	(160,685)	0	(5,466)
<u>0</u>	<u>160,685</u>	<u>0</u>	<u>5,466</u>	<u>(160,685)</u>	<u>0</u>	<u>(5,466)</u>
32,354	159,572	110,885	(15,874)	(130,557)	(1,432)	42,325
947	(186,724)	905,911	285,398	1,553,215	174,243	43,485
<u>\$33,301</u>	<u>(\$27,152)</u>	<u>\$1,016,796</u>	<u>\$269,524</u>	<u>\$1,422,658</u>	<u>\$172,811</u>	<u>\$85,810</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, 2013*

	Law Enforcement Agency	Drug Task Force	Miscellaneous State Grants	Redevelopment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	107,759	47,500	0
Interest	0	0	0	0
Fees, Licenses and Permits	0	0	0	73,580
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	1,934	0	0
<i>Total Revenues</i>	<u>0</u>	<u>109,693</u>	<u>47,500</u>	<u>73,580</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	151,837	47,500	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	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>0</u>	<u>151,837</u>	<u>47,500</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(42,144)</u>	<u>0</u>	<u>73,580</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	(77,190)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(77,190)</u>
<i>Net Change in Fund Balances</i>	0	(42,144)	0	(3,610)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,238</u>	<u>68,777</u>	<u>0</u>	<u>233,342</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,238</u></u>	<u><u>\$26,633</u></u>	<u><u>\$0</u></u>	<u><u>\$229,732</u></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	\$1,997,949
0	0	135,080	0	1,778,102	19,990,829
0	0	0	0	0	(10,918)
0	192,414	0	0	0	831,583
0	0	0	0	0	483,878
0	0	0	0	0	11,585
0	0	0	0	0	5,616,500
0	0	0	0	0	142
0	367	0	0	2,000	575,696
0	192,781	135,080	0	1,780,102	29,497,244
0	0	130,155	52	1,780,102	5,093,428
0	0	0	0	0	1,232,111
0	110,975	0	0	0	4,631,201
0	0	0	0	0	12,901,903
0	0	0	0	0	59,890
0	0	0	0	0	7,809,895
0	0	0	0	0	170,983
0	0	0	0	0	12
0	110,975	130,155	52	1,780,102	31,899,423
0	81,806	4,925	(52)	0	(2,402,179)
0	0	0	0	0	785,787
0	0	0	0	0	30,779
0	0	0	0	0	1,972,151
0	0	0	0	0	(243,341)
0	0	0	0	0	2,545,376
0	81,806	4,925	(52)	0	143,197
6,104	125,877	(3,594)	52	0	20,828,555
<u>\$6,104</u>	<u>\$207,683</u>	<u>\$1,331</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20,971,752</u>

**Trumbull County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2013*

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$1,701,578	\$2,157,951	\$1,065,241	\$595,381	\$2,640,227	\$8,160,378
Accounts Receivable	24,239	0	0	0	23,615	47,854
Intergovernmental Receivable	0	123,781	0	0	0	123,781
Prepaid Items	6,254	0	0	0	249	6,503
<i>Total Assets</i>	<u>\$1,732,071</u>	<u>\$2,281,732</u>	<u>\$1,065,241</u>	<u>\$595,381</u>	<u>\$2,664,091</u>	<u>\$8,338,516</u>
<b>Liabilities</b>						
Accounts Payable	\$8,253	\$0	\$7,595	\$0	\$5,757	\$21,605
Accrued Wages	846	0	0	0	2,927	3,773
Contracts Payable	0	14,949	29,124	0	0	44,073
Intergovernmental Payable	78	0	0	0	274	352
Interfund Payable	892	0	0	0	0	892
<i>Total Liabilities</i>	<u>10,069</u>	<u>14,949</u>	<u>36,719</u>	<u>0</u>	<u>8,958</u>	<u>70,695</u>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue	0	123,781	0	0	0	123,781
<b>Fund Balances</b>						
Nonspendable	6,254	0	0	0	249	6,503
Restricted	1,715,748	0	0	0	2,654,884	4,370,632
Committed	0	2,143,002	1,028,522	595,381	0	3,766,905
<i>Total Fund Balances</i>	<u>1,722,002</u>	<u>2,143,002</u>	<u>1,028,522</u>	<u>595,381</u>	<u>2,655,133</u>	<u>8,144,040</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,732,071</u>	<u>\$2,281,732</u>	<u>\$1,065,241</u>	<u>\$595,381</u>	<u>\$2,664,091</u>	<u>\$8,338,516</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2013*

	Court Computerization	Construction	Permanent Improvement	County Computerization	Court Security	Total Nonmajor Capital Projects Funds
<b>Revenues</b>						
Intergovernmental	\$0	\$193,507	\$0	\$0	\$0	\$193,507
Interest	0	(1,577)	0	0	0	(1,577)
Fees, Licenses and Permits	0	0	0	0	611,934	611,934
Fines and Forfeitures	344,927	0	0	0	0	344,927
Other	1,270	0	0	0	4,246	5,516
<i>Total Revenues</i>	<u>346,197</u>	<u>191,930</u>	<u>0</u>	<u>0</u>	<u>616,180</u>	<u>1,154,307</u>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial	1,816	0	0	0	3,201	5,017
Capital Outlay	532,480	1,113,750	590,706	194,537	252,279	2,683,752
<i>Total Expenditures</i>	<u>534,296</u>	<u>1,113,750</u>	<u>590,706</u>	<u>194,537</u>	<u>255,480</u>	<u>2,688,769</u>
<i>Excess of Revenues</i>						
<i>Over (Under) Expenditures</i>	<u>(188,099)</u>	<u>(921,820)</u>	<u>(590,706)</u>	<u>(194,537)</u>	<u>360,700</u>	<u>(1,534,462)</u>
<b>Other Financing Sources (Uses)</b>						
General Obligation Notes Issued	0	2,000,000	0	0	0	2,000,000
Transfers In	0	0	450,000	0	0	450,000
Transfers Out	0	0	(120,513)	0	0	(120,513)
<i>Total Other Financing</i>						
<i>Sources (Uses)</i>	<u>0</u>	<u>2,000,000</u>	<u>329,487</u>	<u>0</u>	<u>0</u>	<u>2,329,487</u>
<i>Net Change in Fund Balances</i>	(188,099)	1,078,180	(261,219)	(194,537)	360,700	795,025
<i>Fund Balances Beginning of Year</i>	<u>1,910,101</u>	<u>1,064,822</u>	<u>1,289,741</u>	<u>789,918</u>	<u>2,294,433</u>	<u>7,349,015</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,722,002</u></u>	<u><u>\$2,143,002</u></u>	<u><u>\$1,028,522</u></u>	<u><u>\$595,381</u></u>	<u><u>\$2,655,133</u></u>	<u><u>\$8,144,040</u></u>

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

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

***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 Position*  
*Internal Service Funds*  
*December 31, 2013*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$20,111	\$8,821,347	\$0	\$7,840,554	\$16,682,012
Accounts Receivable	0	1,418	0	0	1,418
Interfund Receivable	0	0	0	1,069,025	1,069,025
<i>Total Assets</i>	<u>20,111</u>	<u>8,822,765</u>	<u>0</u>	<u>8,909,579</u>	<u>17,752,455</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	13,069	0	1,407	1,800	16,276
Accrued Wages	0	2,602	0	5,150	7,752
Intergovernmental Payable	0	243	0	1,356,883	1,357,126
Interfund Payable	0	1,984	0	0	1,984
Claims Payable	0	691,660	0	402,266	1,093,926
<i>Total Current Liabilities</i>	<u>13,069</u>	<u>696,489</u>	<u>1,407</u>	<u>1,766,099</u>	<u>2,477,064</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	0	20,149	0	9,385	29,534
Claims Payable	0	0	0	1,072,081	1,072,081
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>20,149</u>	<u>0</u>	<u>1,081,466</u>	<u>1,101,615</u>
<i>Total Liabilities</i>	<u>13,069</u>	<u>716,638</u>	<u>1,407</u>	<u>2,847,565</u>	<u>3,578,679</u>
<b>Net Position</b>					
Unrestricted (Deficit)	<u>\$7,042</u>	<u>\$8,106,127</u>	<u>(\$1,407)</u>	<u>\$6,062,014</u>	<u>\$14,173,776</u>

**Trumbull County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2013*

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b>Operating Revenues</b>					
Charges for Services	\$253,008	\$13,425,045	\$58,192	\$1,203,881	\$14,940,126
<b>Operating Expenses</b>					
Personal Services	0	109,590	0	248,463	358,053
Materials and Supplies	251,340	1,377	57,075	0	309,792
Contractual Services	13,069	7,234	0	90,753	111,056
Change in Workers' Compensation Estimate	0	0	0	478,467	478,467
Claims	0	11,553,536	0	839,651	12,393,187
<i>Total Operating Expenses</i>	264,409	11,671,737	57,075	1,657,334	13,650,555
<i>Operating Income (Loss)</i>	(11,401)	1,753,308	1,117	(453,453)	1,289,571
<b>Non-Operating Revenues</b>					
Interest	0	0	0	(23,357)	(23,357)
<i>Change in Net Position</i>	(11,401)	1,753,308	1,117	(476,810)	1,266,214
<i>Net Position (Deficit) Beginning of Year</i>	18,443	6,352,819	(2,524)	6,538,824	12,907,562
<i>Net Position (Deficit) End of Year</i>	\$7,042	\$8,106,127	(\$1,407)	\$6,062,014	\$14,173,776

**Trumbull County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2013

	Gasoline Rotary	Hospitalization	Telephone Rotary	Workers' Compensation	Total
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund Services Provided	\$253,008	\$13,424,340	\$58,192	\$1,410,352	\$15,145,892
Cash Payments to Employees for Services	0	(109,899)	0	(247,589)	(357,488)
Cash Payments for Goods and Services	(251,340)	(8,611)	(58,192)	(33,850)	(351,993)
Cash Payments for Claims	0	(12,831,433)	0	(1,340,340)	(14,171,773)
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,668	474,397	0	(211,427)	264,638
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	0	0	0	(23,357)	(23,357)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,668	474,397	0	(234,784)	241,281
<i>Cash and Cash Equivalents Beginning of Year</i>	18,443	8,346,950	0	8,075,338	16,440,731
<i>Cash and Cash Equivalents End of Year</i>	\$20,111	\$8,821,347	\$0	\$7,840,554	\$16,682,012
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	(\$11,401)	\$1,753,308	\$1,117	(\$453,453)	\$1,289,571
Adjustments:					
<i>Increase (Decrease) in Assets:</i>					
Accounts Receivable	0	(705)	0	0	(705)
Interfund Receivable	0	0	0	206,471	206,471
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	13,069	0	(1,117)	1,225	13,177
Accrued Wages	0	165	0	742	907
Compensated Absences Payable	0	(266)	0	1,072	806
Interfund Payable	0	335	0	0	335
Intergovernmental Payable	0	(543)	0	15,121	14,578
Claims Payable	0	(1,277,897)	0	17,395	(1,260,502)
<i>Total Adjustments</i>	13,069	(1,278,911)	(1,117)	242,026	(1,024,933)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$1,668	\$474,397	\$0	(\$211,427)	\$264,638

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

Fiduciary fund reporting focuses on net position and changes in net position. 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.

***Undivided Payment in Lieu of Taxes Fund*** - To account for the collection and distribution of payment in lieu of taxes.

***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	Ohio Board of Building Standards Fund
Payroll Fund	Election Commission Fund
Cigarette Tax Fund	County Auction Sales Fund
Library and Local Government Fund	Family and Children First Council Fund
Forfeited Land Sale Fund	Housing Trust Fund Record Fund
Township Gas Tax Fund	Port Authority Fund
Undivided Homestead and Rollback Fund	Tourism Board Fund
Undivided Local Government Fund	Motel Administration Clearing Fund
Inheritance Tax Fund	

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2013*

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b><i>Engineer's Drainage District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$38,212	\$0	\$0	\$38,212
<b>Liabilities</b>				
Deposits Held and Due to Others	\$38,212	\$0	\$0	\$38,212
<b><i>Taxing Districts</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$143,866,223	\$143,861,465	\$4,758
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$143,866,223	\$143,861,465	\$4,758
<b><i>Double Paid Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$662,048	\$458,707	\$505,396	\$615,359
<b>Liabilities</b>				
Deposits Held and Due to Others	\$662,048	\$458,707	\$505,396	\$615,359
<b><i>Interest</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$239,611	\$239,611	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$239,611	\$239,611	\$0
<b><i>Payroll</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,287,033	\$77,198,155	\$77,281,746	\$1,203,442
<b>Liabilities</b>				
Undistributed Monies	\$1,287,033	\$77,198,155	\$77,281,746	\$1,203,442
<b><i>Cigarette Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,181	\$35,112	\$35,407	\$886
<b>Liabilities</b>				
Intergovernmental Payable	\$1,181	\$35,112	\$35,407	\$886

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b><i>Library and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,634,406	\$6,634,406	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$6,634,406	\$6,634,406	\$0
<b><i>Forfeited Land Sale</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$288,204	\$0	\$0	\$288,204
<b>Liabilities</b>				
Undistributed Monies	\$288,204	\$0	\$0	\$288,204
<b><i>Township Gas Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,229,088	\$2,226,744	\$2,344
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,229,088	\$2,226,744	\$2,344
<b><i>Undivided Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,925,817	\$185,779,930	\$186,066,482	\$7,639,265
Property Taxes Receivable	218,552,201	176,061,668	218,552,201	176,061,668
<b>Total Assets</b>	<b>\$226,478,018</b>	<b>\$361,841,598</b>	<b>\$404,618,683</b>	<b>\$183,700,933</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$226,478,018	\$361,841,598	\$404,618,683	\$183,700,933
<b><i>Undivided Sales Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,645,870	\$23,645,870	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$23,645,870	\$23,645,870	\$0
<b><i>Undivided Payment in Lieu of Taxes</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,491,149	\$1,491,149	\$0
Payment in Lieu of Taxest Receivable	0	1,491,149	0	1,491,149
<b>Total Assets</b>	<b>\$0</b>	<b>\$2,982,298</b>	<b>\$1,491,149</b>	<b>\$1,491,149</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,982,298	\$1,491,149	\$1,491,149

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b><i>Undivided Homestead and Rollback</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,446,163	\$5,446,163	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$5,446,163	\$5,446,163	\$0
<b><i>Undivided Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,924,986	\$4,924,986	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$4,924,986	\$4,924,986	\$0
<b><i>Inheritance Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,967,440	\$2,936,028	\$5,335,751	\$567,717
<b>Liabilities</b>				
Intergovernmental Payable	\$2,967,440	\$2,936,028	\$5,335,751	\$567,717
<b><i>Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$920,960	\$4,992,734	\$4,877,834	\$1,035,860
<b>Liabilities</b>				
Undistributed Monies	\$920,960	\$4,992,734	\$4,877,834	\$1,035,860
<b><i>Soil Conservation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$114,074	\$479,970	\$318,093	\$275,951
Cash and Cash Equivalents in Segregated Accounts	0	115,303	83,373	31,930
<b>Total Assets</b>	<b>\$114,074</b>	<b>\$595,273</b>	<b>\$401,466</b>	<b>\$307,881</b>
<b>Liabilities</b>				
Undistributed Monies	\$114,074	\$595,273	\$401,466	\$307,881
<b><i>Metro Park District</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$236,039	\$141,291	\$123,633	\$253,697
<b>Liabilities</b>				
Undistributed Monies	\$236,039	\$141,291	\$123,633	\$253,697

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>Ohio Board of Building Standards</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,267	\$10,156	\$9,922	\$4,501
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,267	\$10,156	\$9,922	\$4,501
<b>Election Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$185	\$5,235	\$5,165	\$255
<b>Liabilities</b>				
Undistributed Monies	\$185	\$5,235	\$5,165	\$255
<b>Alimony/Support</b>				
<b>Assets</b>				
Accounts Receivable	\$13,774,912	\$13,618,958	\$13,774,912	\$13,618,958
<b>Liabilities</b>				
Deposits Held and Due to Others	\$13,774,912	\$13,618,958	\$13,774,912	\$13,618,958
<b>County Auction Sales</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,163	\$2,661	\$4,716	\$108
<b>Liabilities</b>				
Undistributed Monies	\$2,163	\$2,661	\$4,716	\$108
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,083,939	\$81,184,576	\$80,248,437	\$2,020,078
Investments in Segregated Accounts	499,299	0	499,299	0
<b>Total Assets</b>	<b>\$1,583,238</b>	<b>\$81,184,576</b>	<b>\$80,747,736</b>	<b>\$2,020,078</b>
<b>Liabilities</b>				
Undistributed Monies	\$1,583,238	\$81,184,576	\$80,747,736	\$2,020,078
<b>Emergency Management Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$32,613	\$193,181	\$164,718	\$61,076
<b>Liabilities</b>				
Undistributed Monies	\$32,613	\$193,181	\$164,718	\$61,076

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b><i>Community-Based Correctional Facility</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$290,668	\$3,460,308	\$3,544,569	\$206,407
<b>Liabilities</b>				
Undistributed Monies	\$290,668	\$3,460,308	\$3,544,569	\$206,407
<b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$498,585	\$743,118	\$762,329	\$479,374
<b>Liabilities</b>				
Deposits Held and Due to Others	\$498,585	\$743,118	\$762,329	\$479,374
<b><i>Housing Trust Fund Record</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$208,506	\$796,297	\$828,048	\$176,755
<b>Liabilities</b>				
Undistributed Monies	\$208,506	\$796,297	\$828,048	\$176,755
<b><i>Port Authority</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$324	\$447,873	\$447,873	\$324
<b>Liabilities</b>				
Undistributed Monies	\$324	\$447,873	\$447,873	\$324
<b><i>Tourism Board</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,913	\$298,582	\$298,582	\$13,913
<b>Liabilities</b>				
Undistributed Monies	\$13,913	\$298,582	\$298,582	\$13,913
<b><i>Motel Administration Clearing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$56,405	\$809,549	\$799,141	\$66,813
<b>Liabilities</b>				
Undistributed Monies	\$56,405	\$809,549	\$799,141	\$66,813

(continued)

**Trumbull County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$15,548,637	\$467,266,383	\$469,879,799	\$12,935,221
Cash and Cash Equivalents in Segregated Accounts	1,083,939	81,299,879	80,331,810	2,052,008
Investments in Segregated Accounts	499,299	0	499,299	0
Accounts Receivable	13,774,912	13,618,958	13,774,912	13,618,958
Property Taxes Receivable	218,552,201	176,061,668	218,552,201	176,061,668
Payment in Lieu of Taxes Receivable	0	1,491,149	0	1,491,149
<i>Total Assets</i>	<u>\$249,458,988</u>	<u>\$739,738,037</u>	<u>\$783,038,021</u>	<u>\$206,159,004</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$229,446,639	\$410,675,549	\$454,359,159	\$185,763,029
Undistributed Monies	5,034,325	170,125,715	169,525,227	5,634,813
Deposits Held and Due to Others	14,978,024	158,936,773	159,153,635	14,761,162
<i>Total Liabilities</i>	<u>\$249,458,988</u>	<u>\$739,738,037</u>	<u>\$783,038,021</u>	<u>\$206,159,004</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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,552,395	\$5,575,302	\$6,022,852	\$447,550
Permissive Sales Tax	23,068,173	23,068,173	23,068,173	0
Intergovernmental	4,656,790	5,413,845	5,931,540	517,695
Interest	226,700	226,700	147,717	(78,983)
Fees, Licenses and Permits	3,688,850	3,688,850	4,251,267	562,417
Fines and Forfeitures	340,000	340,000	391,360	51,360
Rentals and Royalties	612,000	612,000	52,793	(559,207)
Charges for Services	3,605,137	3,608,137	3,773,167	165,030
Contributions and Donations	1,000	1,030	1,030	0
Other	242,694	294,793	1,250,945	956,152
<i>Total Revenues</i>	41,993,739	42,828,830	44,890,844	2,062,014
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners Office				
Personal Services	2,999,892	3,296,389	3,292,389	4,000
Materials and Supplies	285,735	305,465	296,448	9,017
Contractual Services	3,969,098	4,075,755	4,053,103	22,652
Capital Outlay	337,888	288,976	279,935	9,041
Other	756,482	77,281	77,217	64
Total Commissioners Office	8,349,095	8,043,866	7,999,092	44,774
County Auditor				
Personal Services	1,983,990	1,587,249	1,587,249	0
Materials and Supplies	69,355	148,715	148,356	359
Contractual Services	554,716	606,697	606,697	0
Capital Outlay	260,530	426,324	425,597	727
Other	578,060	653,236	228,596	424,640
Total County Auditor	3,446,651	3,422,221	2,996,495	425,726
Prosecuting Attorney				
Personal Services	2,274,286	2,510,787	2,510,787	0
Materials and Supplies	46,366	44,020	44,020	0
Contractual Services	94,764	99,628	99,628	0
Other	781	781	0	781
Total Prosecuting Attorney	2,416,197	2,655,216	2,654,435	781
Recorder				
Personal Services	625,975	655,880	655,880	0
Materials and Supplies	33,710	29,130	29,130	0
Contractual Services	26,421	26,814	26,810	4
Capital Outlay	0	5,175	5,175	0
Total Recorder	\$686,106	\$716,999	\$716,995	\$4

(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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer				
Personal Services	\$888,679	\$682,507	\$682,507	\$0
Materials and Supplies	3,132	6,105	6,105	0
Contractual Services	94,789	115,613	115,613	0
Total Treasurer	986,600	804,225	804,225	0
Board of Elections				
Personal Services	1,086,053	1,054,294	1,054,294	0
Materials and Supplies	167,354	47,931	47,931	0
Contractual Services	189,156	252,318	252,317	1
Capital Outlay	2,760	16,089	16,087	2
Total Board of Elections	1,445,323	1,370,632	1,370,629	3
Planning Commission				
Personal Services	682,651	636,877	636,873	4
Materials and Supplies	7,159	6,259	5,080	1,179
Contractual Services	24,085	36,030	33,328	2,702
Capital Outlay	1,815	1,815	0	1,815
Other	48,588	55,788	0	55,788
Total Planning Commission	764,298	736,769	675,281	61,488
Total Legislative and Executive	18,094,270	17,749,928	17,217,152	532,776
Judicial:				
Court of Appeals				
Personal Services	44,913	37,576	37,576	0
Materials and Supplies	67,185	31,991	31,991	0
Contractual Services	209,544	106,432	106,432	0
Capital Outlay	37,698	13,303	13,303	0
Total Court of Appeals	359,340	189,302	189,302	0
Common Pleas Court				
Personal Services	2,000,905	2,137,566	2,137,566	0
Materials and Supplies	35,736	39,553	39,553	0
Contractual Services	251,989	260,591	256,287	4,304
Capital Outlay	270	0	0	0
Total Common Pleas Court	2,288,900	2,437,710	2,433,406	4,304
Common Pleas Jury Commission				
Materials and Supplies	9,468	6,704	6,704	0
Contractual Services	8,842	9,334	9,334	0
Total Common Pleas Jury Commission	\$18,310	\$16,038	\$16,038	\$0

(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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$3,599,012	\$4,096,578	\$4,096,578	\$0
Materials and Supplies	150,421	155,179	154,733	446
Contractual Services	158,549	178,506	178,437	69
Capital Outlay	89,745	14,331	14,317	14
Other	234	269	269	0
Total Juvenile Court	3,997,961	4,444,863	4,444,334	529
Probate Court				
Personal Services	1,807,326	1,781,850	1,781,850	0
Materials and Supplies	28,903	35,974	35,974	0
Contractual Services	91,992	114,110	114,110	0
Capital Outlay	12,375	0	0	0
Total Probate Court	1,940,596	1,931,934	1,931,934	0
Clerk of Courts				
Personal Services	1,108,027	1,093,796	1,093,796	0
Materials and Supplies	114,000	111,317	111,316	1
Contractual Services	20,798	17,686	17,685	1
Total Clerk of Courts	1,242,825	1,222,799	1,222,797	2
Eastern County Court				
Personal Services	443,379	444,030	444,030	0
Materials and Supplies	14,425	14,908	14,908	0
Contractual Services	79,172	77,438	77,438	0
Total Eastern County Court	536,976	536,376	536,376	0
Central County Court				
Personal Services	367,964	365,490	365,490	0
Materials and Supplies	11,082	11,011	11,011	0
Contractual Services	31,173	26,905	26,905	0
Total Central County Court	410,219	403,406	403,406	0
Warren Municipal Court				
Personal Services	199,583	180,645	180,645	0
Contractual Services	36,800	29,849	29,849	0
Total Warren Municipal Court	236,383	210,494	210,494	0
Niles Municipal Court				
Personal Services	92,883	94,752	94,752	0
Contractual Services	10,450	9,258	9,258	0
Total Niles Municipal Court	\$103,333	\$104,010	\$104,010	\$0

(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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Girard Municipal Court				
Personal Services	\$120,572	\$102,278	\$102,278	\$0
Contractual Services	6,800	7,218	7,218	0
Total Girard Municipal Court	<u>127,372</u>	<u>109,496</u>	<u>109,496</u>	<u>0</u>
Newton Falls Municipal Court				
Personal Services	121,243	113,189	113,189	0
Contractual Services	45,323	28,516	28,516	0
Total Newton Falls Municipal Court	<u>166,566</u>	<u>141,705</u>	<u>141,705</u>	<u>0</u>
Total Judicial	<u>11,428,781</u>	<u>11,748,133</u>	<u>11,743,298</u>	<u>4,835</u>
Public Safety:				
Sheriff				
Personal Services	9,127,210	9,397,953	9,330,331	67,622
Materials and Supplies	932,154	1,109,368	1,091,440	17,928
Contractual Services	586,176	655,552	655,152	400
Capital Outlay	42,172	41,942	40,393	1,549
Other	6,191	6,025	234	5,791
Total Sheriff	<u>10,693,903</u>	<u>11,210,840</u>	<u>11,117,550</u>	<u>93,290</u>
Coroner				
Personal Services	485,291	513,024	513,024	0
Materials and Supplies	1,675	1,159	1,159	0
Contractual Services	144,052	163,595	163,595	0
Capital Outlay	0	326	326	0
Total Coroner	<u>631,018</u>	<u>678,104</u>	<u>678,104</u>	<u>0</u>
Adult Probation				
Personal Services	693,644	763,047	763,047	0
Materials and Supplies	1,400	1,209	1,209	0
Contractual Services	2,100	1,826	1,826	0
Total Adult Probation	<u>697,144</u>	<u>766,082</u>	<u>766,082</u>	<u>0</u>
Total Public Safety	<u>\$12,022,065</u>	<u>\$12,655,026</u>	<u>\$12,561,736</u>	<u>\$93,290</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Human Services:</b>				
Veterans Service Commission				
Personal Services	\$743,499	\$700,162	\$700,162	\$0
Materials and Supplies	15,545	12,987	12,987	0
Contractual Services	476,480	315,699	315,699	0
Capital Outlay	47,338	9,311	9,311	0
<b>Total Human Services</b>	<u>1,282,862</u>	<u>1,038,159</u>	<u>1,038,159</u>	<u>0</u>
<i>Total Expenditures</i>	<u>42,827,978</u>	<u>43,191,246</u>	<u>42,560,345</u>	<u>630,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(834,239)</u>	<u>(362,416)</u>	<u>2,330,499</u>	<u>2,692,915</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	500	500	1,936	1,436
Transfers Out	(1,680,848)	(2,603,507)	(2,603,507)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,680,348)</u>	<u>(2,603,007)</u>	<u>(2,601,571)</u>	<u>1,436</u>
<i>Net Change in Fund Balance</i>	<u>(2,514,587)</u>	<u>(2,965,423)</u>	<u>(271,072)</u>	<u>2,694,351</u>
<i>Fund Balance Beginning of Year</i>	2,921,578	2,921,578	2,921,578	0
Prior Year Encumbrances Appropriated	805,031	805,031	805,031	0
<i>Fund Balance End of Year</i>	<u>\$1,212,022</u>	<u>\$761,186</u>	<u>\$3,455,537</u>	<u>\$2,694,351</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$12,717,493	\$12,717,493	\$10,887,494	(\$1,829,999)
Charges for Services	3,492,114	3,492,114	2,395,473	(1,096,641)
Other	226,000	226,000	221,337	(4,663)
<i>Total Revenues</i>	<u>16,435,607</u>	<u>16,435,607</u>	<u>13,504,304</u>	<u>(2,931,303)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance				
Personal Services	11,365,000	11,365,000	10,601,269	763,731
Materials and Supplies	332,326	328,558	221,101	107,457
Contractual Services	5,131,466	5,141,746	3,713,624	1,428,122
Capital Outlay	51,056	51,056	28,849	22,207
Other	550,000	450,000	28,682	421,318
Total Public Assistance	17,429,848	17,336,360	14,593,525	2,742,835
Food Stamp Prosecution				
Personal Services	30,436	30,436	9,653	20,783
<i>Total Expenditures</i>	<u>17,460,284</u>	<u>17,366,796</u>	<u>14,603,178</u>	<u>2,763,618</u>
<i>Excess of Revenues Under Expenditures</i>	(1,024,677)	(931,189)	(1,098,874)	(167,685)
<b>Other Financing Sources</b>				
Transfers In	797,507	797,507	797,507	0
<i>Net Change in Fund Balance</i>	(227,170)	(133,682)	(301,367)	(167,685)
<i>Fund Balance Beginning of Year</i>	270,091	270,091	270,091	0
Prior Year Encumbrances Appropriated	438,848	438,848	438,848	0
<i>Fund Balance End of Year</i>	<u>\$481,769</u>	<u>\$575,257</u>	<u>\$407,572</u>	<u>(\$167,685)</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,970,675	\$14,970,675	\$15,247,944	\$277,269
Intergovernmental	9,023,482	9,023,482	9,947,999	924,517
Rentals and Royalties	1,000	1,000	0	(1,000)
Charges for Services	27,000	27,000	40,142	13,142
Other	1,302,000	1,302,000	1,799,237	497,237
<i>Total Revenues</i>	<u>25,324,157</u>	<u>25,324,157</u>	<u>27,035,322</u>	<u>1,711,165</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board				
Personal Services	19,414,700	19,329,700	18,273,795	1,055,905
Materials and Supplies	830,121	873,817	861,968	11,849
Contractual Services	5,984,810	5,815,788	5,555,109	260,679
Capital Outlay	726,259	725,935	561,452	164,483
Other	9,000	9,000	3,884	5,116
Total Developmental Disabilities Board	<u>26,964,890</u>	<u>26,754,240</u>	<u>25,256,208</u>	<u>1,498,032</u>
Supported Living				
Contractual Services	<u>1,204,287</u>	<u>1,204,287</u>	<u>1,181,796</u>	<u>22,491</u>
<i>Total Expenditures</i>	<u>28,169,177</u>	<u>27,958,527</u>	<u>26,438,004</u>	<u>1,520,523</u>
<i>Net Change in Fund Balance</i>	(2,845,020)	(2,634,370)	597,318	3,231,688
<i>Fund Balance Beginning of Year</i>	20,499,761	20,499,761	20,499,761	0
Prior Year Encumbrances Appropriated	<u>1,381,488</u>	<u>1,381,488</u>	<u>1,381,488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$19,036,229</u>	<u>\$19,246,879</u>	<u>\$22,478,567</u>	<u>\$3,231,688</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,621,217	\$2,621,217	\$2,663,930	\$42,713
Intergovernmental	4,341,114	4,341,114	3,352,330	(988,784)
Rentals and Royalties	500	500	286	(214)
Other	53,200	53,200	145,883	92,683
<i>Total Revenues</i>	<u>7,016,031</u>	<u>7,016,031</u>	<u>6,162,429</u>	<u>(853,602)</u>
<b>Expenditures</b>				
Current:				
Health:				
Community Mental Health Board				
Personal Services	621,081	641,481	641,146	335
Materials and Supplies	11,224	13,724	8,721	5,003
Contractual Services	4,681,672	6,479,923	5,114,668	1,365,255
Capital Outlay	10,000	40,000	4,314	35,686
Other	0	2,250	1,286	964
<i>Total Community Mental Health Board</i>	<u>5,323,977</u>	<u>7,177,378</u>	<u>5,770,135</u>	<u>1,407,243</u>
Community Service				
Materials and Supplies	200	200	56	144
Contractual Services	135,027	132,357	111,271	21,086
<i>Total Community Service</i>	<u>135,227</u>	<u>132,557</u>	<u>111,327</u>	<u>21,230</u>
<i>Total Expenditures</i>	<u>5,459,204</u>	<u>7,309,935</u>	<u>5,881,462</u>	<u>1,428,473</u>
<i>Net Change in Fund Balance</i>	1,556,827	(293,904)	280,967	574,871
<i>Fund Balance Beginning of Year</i>	3,921,074	3,921,074	3,921,074	0
Prior Year Encumbrances Appropriated	401,160	401,160	401,160	0
<i>Fund Balance End of Year</i>	<u>\$5,879,061</u>	<u>\$4,028,330</u>	<u>\$4,603,201</u>	<u>\$574,871</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$7,818,923	\$7,818,923	\$7,575,037	(\$243,886)
Intergovernmental	8,510,742	8,510,742	9,152,803	642,061
Charges for Services	350,407	350,407	344,043	(6,364)
Other	191,360	191,360	280,116	88,756
<i>Total Revenues</i>	<u>16,871,432</u>	<u>16,871,432</u>	<u>17,351,999</u>	<u>480,567</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children Services Board				
Personal Services	11,718,108	11,697,408	10,579,407	1,118,001
Materials and Supplies	340,810	319,522	268,841	50,681
Contractual Services	5,752,209	5,480,101	4,787,944	692,157
Capital Outlay	18,965	25,052	18,406	6,646
Other	117,282	91,982	44,327	47,655
<i>Total Expenditures</i>	<u>17,947,374</u>	<u>17,614,065</u>	<u>15,698,925</u>	<u>1,915,140</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,075,942)</u>	<u>(742,633)</u>	<u>1,653,074</u>	<u>2,395,707</u>
<b>Other Financing Uses</b>				
Transfers Out	(485,000)	(468,000)	(450,000)	18,000
<i>Net Change in Fund Balance</i>	<u>(1,560,942)</u>	<u>(1,210,633)</u>	<u>1,203,074</u>	<u>2,413,707</u>
<i>Fund Balance Beginning of Year</i>	5,950,106	5,950,106	5,950,106	0
Prior Year Encumbrances Appropriated	648,055	648,055	648,055	0
<i>Fund Balance End of Year</i>	<u>\$5,037,219</u>	<u>\$5,387,528</u>	<u>\$7,801,235</u>	<u>\$2,413,707</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Permissive Sales Tax	\$1,600,000	\$1,600,000	\$1,572,063	(\$27,937)
Interest	600	600	1,399	799
Special Assessments	450,000	450,000	412,790	(37,210)
<i>Total Revenues</i>	<u>2,050,600</u>	<u>2,050,600</u>	<u>1,986,252</u>	<u>(64,348)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Contractual Services	15,000	15,000	0	15,000
Debt Service:				
Principal Retirement	5,554,632	5,614,639	4,161,001	1,453,638
Interest and Fiscal Charges	850,368	850,368	850,368	0
<i>Total Debt Service</i>	<u>6,405,000</u>	<u>6,465,007</u>	<u>5,011,369</u>	<u>1,453,638</u>
<i>Total Expenditures</i>	<u>6,420,000</u>	<u>6,480,007</u>	<u>5,011,369</u>	<u>1,468,638</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,369,400)</u>	<u>(4,429,407)</u>	<u>(3,025,117)</u>	<u>1,404,290</u>
<b>Other Financing Sources</b>				
General Obligation Bonds Issued	0	0	335,000	335,000
Premium on General Obligation Notes	26,000	26,000	26,796	796
General Obligation Notes Issued	2,974,000	2,974,000	1,478,000	(1,496,000)
Transfers In	1,300,000	1,300,000	1,265,433	(34,567)
<i>Total Other Financing Sources</i>	<u>4,300,000</u>	<u>4,300,000</u>	<u>3,105,229</u>	<u>(1,194,771)</u>
<i>Net Change in Fund Balance</i>	(69,400)	(129,407)	80,112	209,519
<i>Fund Balance Beginning of Year</i>	<u>1,592,952</u>	<u>1,592,952</u>	<u>1,592,952</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,523,552</u>	<u>\$1,463,545</u>	<u>\$1,673,064</u>	<u>\$209,519</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,134,047	\$6,134,047	\$5,895,046	(\$239,001)
Tap-In Fees	90,705	90,800	121,840	31,040
Special Assessments	22,016	22,016	9,006	(13,010)
Intergovernmental	0	0	277	277
Interest	3,000	3,000	2,892	(108)
General Obligation Notes Issued	425,000	425,000	425,000	0
Other	675,588	675,620	688,909	13,289
<i>Total Revenues</i>	<u>7,350,356</u>	<u>7,350,483</u>	<u>7,142,970</u>	<u>(207,513)</u>
<b>Expenses</b>				
Personal Services	678,439	690,867	636,192	54,675
Materials and Supplies	466,867	468,221	341,111	127,110
Contractual Services	4,074,395	3,982,447	3,561,456	420,991
Capital Outlay	603,965	625,507	400,737	224,770
Other	983,775	1,053,130	728,504	324,626
Debt Service:				
Principal Retirement	107,400	107,091	106,065	1,026
<i>Total Expenses</i>	<u>6,914,841</u>	<u>6,927,263</u>	<u>5,774,065</u>	<u>1,153,198</u>
<i>Excess of Revenues Over</i>				
<i>Expenses Before Advances and Transfers</i>	435,515	423,220	1,368,905	945,685
Advances Out	(48,630)	(48,630)	(48,630)	0
Transfers In	636,560	653,247	569,570	(83,677)
Transfers Out	(2,155,047)	(2,419,033)	(2,140,442)	278,591
<i>Net Change in Fund Equity</i>	(1,131,602)	(1,391,196)	(250,597)	1,140,599
<i>Fund Equity Beginning of Year</i>	1,833,856	1,833,856	1,833,856	0
Prior Year Encumbrances Appropriated	572,311	572,311	572,311	0
<i>Fund Equity End of Year</i>	<u>\$1,274,565</u>	<u>\$1,014,971</u>	<u>\$2,155,570</u>	<u>\$1,140,599</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$10,486,500	\$10,486,500	\$10,347,416	(\$139,084)
Tap-In Fees	741,500	741,500	706,622	(34,878)
Special Assessments	1,100,000	1,100,000	886,629	(213,371)
Intergovernmental	1,545,000	1,545,000	1,702	(1,543,298)
Interest	7,000	7,000	18,492	11,492
OPWC Loans Issued	221,740	221,740	165,721	(56,019)
OWDA Loans Issued	3,559,183	3,752,136	2,436,684	(1,315,452)
Other	191,763	504,701	830,808	326,107
<i>Total Revenues</i>	<u>17,852,686</u>	<u>18,358,577</u>	<u>15,394,074</u>	<u>(2,964,503)</u>
<b>Expenses</b>				
Personal Services	4,167,560	4,243,894	3,908,038	335,856
Materials and Supplies	799,328	1,003,743	631,731	372,012
Contractual Services	7,735,312	7,420,124	6,108,412	1,311,712
Capital Outlay	3,240,262	3,313,669	3,225,537	88,132
Other	231,924	1,580,817	1,096,177	484,640
Debt Service:				
Principal Retirement	1,323,224	1,344,107	773,597	570,510
Interest and Fiscal Charges	831,207	844,324	485,949	358,375
<i>Total Expenses</i>	<u>18,328,817</u>	<u>19,750,678</u>	<u>16,229,441</u>	<u>3,521,237</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(476,131)	(1,392,101)	(835,367)	556,734
Advances In	48,630	48,630	48,630	0
Transfers In	1,453,948	1,404,363	1,563,343	158,980
Transfers Out	(48,630)	(3,104,098)	(1,060,201)	2,043,897
<i>Net Change in Fund Equity</i>	977,817	(3,043,206)	(283,595)	2,759,611
<i>Fund Equity Beginning of Year</i>	9,763,844	9,763,844	9,763,844	0
Prior Year Encumbrances Appropriated	2,036,117	2,036,117	2,036,117	0
<i>Fund Equity End of Year</i>	<u>\$12,777,778</u>	<u>\$8,756,755</u>	<u>\$11,516,366</u>	<u>\$2,759,611</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$9,874,051	\$9,874,051	\$9,641,503	(\$232,548)
Interest	66,000	66,000	14,706	(51,294)
Fees, Licenses and Permits	10,000	10,000	74,308	64,308
Fines and Forfeitures	222,146	222,146	295,517	73,371
Rentals and Royalties	1,500	1,500	11,415	9,915
Other	70,050	70,050	157,159	87,109
<i>Total Revenues</i>	<u>10,243,747</u>	<u>10,243,747</u>	<u>10,194,608</u>	<u>(49,139)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer				
Personal Services	99,500	99,500	99,209	291
Materials and Supplies	17,800	13,800	12,410	1,390
Contractual Services	29,935	26,805	26,142	663
Capital Outlay	18,700	16,700	15,884	816
Other	250,000	0	0	0
Total Engineer	<u>415,935</u>	<u>156,805</u>	<u>153,645</u>	<u>3,160</u>
Roads				
Personal Services	4,683,532	4,247,652	4,218,444	29,208
Materials and Supplies	2,792,271	2,549,795	2,501,899	47,896
Contractual Services	4,498,208	4,609,513	4,524,565	84,948
Capital Outlay	686,053	1,216,005	1,212,076	3,929
Other	11,550	99,550	94,472	5,078
Total Roads	<u>12,671,614</u>	<u>12,722,515</u>	<u>12,551,456</u>	<u>171,059</u>
Bridges and Culverts				
Materials and Supplies	54,119	9,119	7,604	1,515
Contractual Services	218,875	193,982	193,502	480
Capital Outlay	60,500	224,251	222,592	1,659
Total Bridges and Culverts	<u>333,494</u>	<u>427,352</u>	<u>423,698</u>	<u>3,654</u>
Total Public Works	<u>13,421,043</u>	<u>13,306,672</u>	<u>13,128,799</u>	<u>177,873</u>
Debt Service:				
Principal Retirement	168,687	118,687	118,686	1
<i>Total Expenditures</i>	<u>13,589,730</u>	<u>13,425,359</u>	<u>13,247,485</u>	<u>177,874</u>
<i>Excess of Revenues Under Expenditures</i>	(3,345,983)	(3,181,612)	(3,052,877)	128,735
<b>Other Financing Sources</b>				
Sale of Capital Assets	25,760	25,760	30,779	5,019
<i>Net Change in Fund Balance</i>	(3,320,223)	(3,155,852)	(3,022,098)	133,754
<i>Fund Balance Beginning of Year</i>	1,007,129	1,007,129	1,007,129	0
Prior Year Encumbrances Appropriated	3,101,978	3,101,978	3,101,978	0
<i>Fund Balance End of Year</i>	<u>\$788,884</u>	<u>\$953,255</u>	<u>\$1,087,009</u>	<u>\$133,754</u>

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,941,500	\$3,941,500	\$3,353,107	(\$588,393)
Charges for Services	1,213,000	1,213,000	1,013,962	(199,038)
<i>Total Revenues</i>	5,154,500	5,154,500	4,367,069	(787,431)
<b>Expenditures</b>				
Current:				
Human Services:				
Bureau of Support				
Personal Services	3,462,000	3,500,000	3,441,180	58,820
Materials and Supplies	2,500	2,500	2,128	372
Contractual Services	932,658	850,234	734,599	115,635
Capital Outlay	4,000	4,000	0	4,000
Other	933,000	913,000	594,264	318,736
<i>Total Expenditures</i>	5,334,158	5,269,734	4,772,171	497,563
<i>Excess of Revenues Under Expenditures</i>	(179,658)	(115,234)	(405,102)	(289,868)
<b>Other Financing Sources</b>				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(79,658)	(15,234)	(305,102)	(289,868)
<i>Fund Balance Beginning of Year</i>	416,877	416,877	416,877	0
Prior Year Encumbrances Appropriated	190,657	190,657	190,657	0
<i>Fund Balance End of Year</i>	\$527,876	\$592,300	\$302,432	(\$289,868)

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$50,000	\$50,000	\$0	(\$50,000)
Charges for Services	1,903,300	1,903,300	1,909,264	5,964
Other	7,800	7,800	34,118	26,318
<i>Total Revenues</i>	1,961,100	1,961,100	1,943,382	(17,718)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	1,693,140	1,812,842	1,483,149	329,693
Materials and Supplies	55,401	54,500	8,919	45,581
Contractual Services	2,902,153	2,901,827	548,892	2,352,935
Capital Outlay	389,243	389,243	194,938	194,305
Other	750	750	25	725
<i>Total Expenditures</i>	5,040,687	5,159,162	2,235,923	2,923,239
<i>Net Change in Fund Balance</i>	(3,079,587)	(3,198,062)	(292,541)	2,905,521
<i>Fund Balance Beginning of Year</i>	4,917,870	4,917,870	4,917,870	0
Prior Year Encumbrances Appropriated	467,797	467,797	467,797	0
<i>Fund Balance End of Year</i>	\$2,306,080	\$2,187,605	\$5,093,126	\$2,905,521

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$27,000	\$27,000	\$27,540	\$540
Other	0	0	1,506	1,506
<i>Total Revenues</i>	27,000	27,000	29,046	2,046
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Guardianship				
Personal Services	1,175	0	0	0
Materials and Supplies	500	0	0	0
Contractual Services	79,881	81,455	78,978	2,477
<i>Total Expenditures</i>	81,556	81,455	78,978	2,477
<i>Net Change in Fund Balance</i>	(54,556)	(54,455)	(49,932)	4,523
<i>Fund Balance Beginning of Year</i>	105,949	105,949	105,949	0
Prior Year Encumbrances Appropriated	881	881	881	0
<i>Fund Balance End of Year</i>	\$52,274	\$52,375	\$56,898	\$4,523

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$321,000	\$321,000	\$303,886	(\$17,114)
Charges for Services	200	200	100	(100)
Contributions and Donations	0	0	142	142
Other	4,900	4,900	5,887	987
<i>Total Revenues</i>	326,100	326,100	310,015	(16,085)
<b>Expenditures</b>				
Current:				
Public Safety:				
Dog and Kennel				
Personal Services	266,100	267,886	243,356	24,530
Materials and Supplies	27,359	35,254	32,231	3,023
Contractual Services	32,181	32,140	26,645	5,495
Capital Outlay	20,000	10,000	2,978	7,022
Other	2,700	2,740	2,267	473
<i>Total Expenditures</i>	348,340	348,020	307,477	40,543
<i>Net Change in Fund Balance</i>	(22,240)	(21,920)	2,538	24,458
<i>Fund Balance Beginning of Year</i>	169,022	169,022	169,022	0
Prior Year Encumbrances Appropriated	10,240	10,240	10,240	0
<i>Fund Balance End of Year</i>	\$157,022	\$157,342	\$181,800	\$24,458

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$235,282	\$401,496	\$318,388	(\$83,108)
Other	0	0	911	911
<i>Total Revenues</i>	<u>235,282</u>	<u>401,496</u>	<u>319,299</u>	<u>(82,197)</u>
<b>Expenditures</b>				
General Government:				
Judicial:				
Probate Court				
Personal Services	194,880	297,708	220,796	76,912
Materials and Supplies	35,293	67,509	47,678	19,831
Contractual Services	100,715	125,712	110,593	15,119
Capital Outlay	2,007	3,007	2,868	139
Other	0	5,174	473	4,701
<i>Total Expenditures</i>	<u>332,895</u>	<u>499,110</u>	<u>382,408</u>	<u>116,702</u>
<i>Net Change in Fund Balance</i>	(97,613)	(97,614)	(63,109)	34,505
<i>Fund Balance Beginning of Year</i>	96,180	96,180	96,180	0
Prior Year Encumbrances Appropriated	<u>1,436</u>	<u>1,436</u>	<u>1,436</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3</u>	<u>\$2</u>	<u>\$34,507</u>	<u>\$34,505</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$21,702	\$21,702
Fines and Forfeitures	45,000	48,140	48,823	683
Other	8,900	8,900	34,450	25,550
<i>Total Revenues</i>	<u>53,900</u>	<u>57,040</u>	<u>104,975</u>	<u>47,935</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Probate Court				
Personal Services	65,000	63,500	51,175	12,325
Materials and Supplies	28,196	46,893	875	46,018
Contractual Services	120,883	110,857	31,916	78,941
Capital Outlay	7,500	2,500	1,454	1,046
Other	4,000	6,000	6,000	0
<i>Total Expenditures</i>	<u>225,579</u>	<u>229,750</u>	<u>91,420</u>	<u>138,330</u>
<i>Net Change in Fund Balance</i>	(171,679)	(172,710)	13,555	186,265
<i>Fund Balance Beginning of Year</i>	265,352	265,352	265,352	0
Prior Year Encumbrances Appropriated	<u>760</u>	<u>760</u>	<u>760</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$94,433</u></u>	<u><u>\$93,402</u></u>	<u><u>\$279,667</u></u>	<u><u>\$186,265</u></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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$48,000	\$48,000	\$44,654	(\$3,346)
<b>Expenditures</b>				
Current:				
Human Services:				
Domestic Violence				
Contractual Services	26,235	70,889	47,361	23,528
<i>Net Change in Fund Balance</i>	21,765	(22,889)	(2,707)	20,182
<i>Fund Balance Beginning of Year</i>	26,234	26,234	26,234	0
<i>Fund Balance End of Year</i>	\$47,999	\$3,345	\$23,527	\$20,182

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$184,265	\$0	(\$184,265)
Fines and Forfeitures	5,500	5,500	4,574	(926)
Charges for Services	55,114	116,536	239,380	122,844
Other	0	0	2,434	2,434
<i>Total Revenues</i>	<u>60,614</u>	<u>306,301</u>	<u>246,388</u>	<u>(59,913)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Law Enforcement				
Personal Services	31,439	121,432	90,751	30,681
Materials and Supplies	12,330	24,002	10,183	13,819
Contractual Services	70,861	208,810	80,029	128,781
Capital Outlay	19,467	38,813	24,360	14,453
<i>Total Expenditures</i>	<u>134,097</u>	<u>393,057</u>	<u>205,323</u>	<u>187,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(73,483)	(86,756)	41,065	127,821
<b>Other Financing Uses</b>				
Transfers Out	(6,841)	(10,639)	0	10,639
<i>Net Change in Fund Balance</i>	(80,324)	(97,395)	41,065	138,460
<i>Fund Balance Beginning of Year</i>	77,569	77,569	77,569	0
Prior Year Encumbrances Appropriated	13,273	13,273	13,273	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$10,518</u>	<u>(\$6,553)</u>	<u>\$131,907</u>	<u>\$138,460</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$510,000	\$510,000	\$669,498	\$159,498
Other	4,400	4,400	8,812	4,412
<i>Total Revenues</i>	<u>514,400</u>	<u>514,400</u>	<u>678,310</u>	<u>163,910</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment				
Personal Services	412,348	516,898	484,504	32,394
Materials and Supplies	26,598	31,775	12,989	18,786
Contractual Services	476,027	568,869	256,736	312,133
Capital Outlay	21,000	21,000	4,226	16,774
Other	215,500	105,096	10	105,086
<i>Total Expenditures</i>	<u>1,151,473</u>	<u>1,243,638</u>	<u>758,465</u>	<u>485,173</u>
<i>Net Change in Fund Balance</i>	(637,073)	(729,238)	(80,155)	649,083
<i>Fund Balance Beginning of Year</i>	1,457,585	1,457,585	1,457,585	0
Prior Year Encumbrances Appropriated	<u>28,006</u>	<u>28,006</u>	<u>28,006</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$848,518</u>	<u>\$756,353</u>	<u>\$1,405,436</u>	<u>\$649,083</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$750,000	\$750,000	\$881,037	\$131,037
Other	9,500	9,500	13,570	4,070
<i>Total Revenues</i>	<u>759,500</u>	<u>759,500</u>	<u>894,607</u>	<u>135,107</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Certificate of Title Administrator				
Personal Services	756,345	756,345	694,051	62,294
Materials and Supplies	5,000	5,000	1,993	3,007
Contractual Services	1,516	1,516	1,136	380
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>763,861</u>	<u>763,861</u>	<u>697,180</u>	<u>66,681</u>
<i>Net Change in Fund Balance</i>	(4,361)	(4,361)	197,427	201,788
<i>Fund Balance Beginning of Year</i>	918,508	918,508	918,508	0
Prior Year Encumbrances Appropriated	<u>316</u>	<u>316</u>	<u>316</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$914,463</u>	<u>\$914,463</u>	<u>\$1,116,251</u>	<u>\$201,788</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorders Supplemental Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fees, Licenses and Permits	\$70,000	\$70,000	\$87,918	\$17,918
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder				
Materials and Supplies	110,058	110,058	13,726	96,332
Contractual Services	130,100	100,100	45,048	55,052
Capital Outlay	75,000	105,000	97,258	7,742
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>316,158</u>	<u>316,158</u>	<u>156,032</u>	<u>160,126</u>
<i>Net Change in Fund Balance</i>	(246,158)	(246,158)	(68,114)	178,044
<i>Fund Balance Beginning of Year</i>	253,630	253,630	253,630	0
Prior Year Encumbrances Appropriated	<u>16,158</u>	<u>16,158</u>	<u>16,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,630</u></u>	<u><u>\$23,630</u></u>	<u><u>\$201,674</u></u>	<u><u>\$178,044</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$650,000	\$650,000	\$551,633	(\$98,367)
Charges for Services	400,000	400,000	422,610	22,610
Other	23,000	23,000	56,862	33,862
<i>Total Revenues</i>	1,073,000	1,073,000	1,031,105	(41,895)
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency 911 System				
Personal Services	1,849,954	2,111,959	2,105,701	6,258
Materials and Supplies	90,148	88,715	15,024	73,691
Contractual Services	1,410,405	1,243,175	452,773	790,402
Capital Outlay	866,537	952,206	374,924	577,282
<i>Total Expenditures</i>	4,217,044	4,396,055	2,948,422	1,447,633
<i>Excess of Revenues Under Expenditures</i>	(3,144,044)	(3,323,055)	(1,917,317)	1,405,738
<b>Other Financing Sources</b>				
Transfers In	1,756,000	1,756,000	1,706,000	(50,000)
<i>Net Change in Fund Balance</i>	(1,388,044)	(1,567,055)	(211,317)	1,355,738
<i>Fund Balance Beginning of Year</i>	1,455,048	1,455,048	1,455,048	0
Prior Year Encumbrances Appropriated	218,122	218,122	218,122	0
<i>Fund Balance End of Year</i>	\$285,126	\$106,115	\$1,461,853	\$1,355,738

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$251,116	\$1,341,208	\$1,430,414	\$89,206
Fines and Forfeitures	70,000	70,000	42,921	(27,079)
Other	0	0	15,688	15,688
<i>Total Revenues</i>	<u>321,116</u>	<u>1,411,208</u>	<u>1,489,023</u>	<u>77,815</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Domestic Relation-Juvenile Court				
Personal Services	390,142	1,189,614	692,628	496,986
Materials and Supplies	39,427	65,473	28,336	37,137
Contractual Services	466,391	1,129,542	537,543	591,999
Capital Outlay	30,000	34,906	13,895	21,011
Other	26,019	51,521	8,497	43,024
<i>Total Expenditures</i>	<u>951,979</u>	<u>2,471,056</u>	<u>1,280,899</u>	<u>1,190,157</u>
<i>Net Change in Fund Balance</i>	(630,863)	(1,059,848)	208,124	1,267,972
<i>Fund Balance Beginning of Year</i>	1,468,293	1,468,293	1,468,293	0
Prior Year Encumbrances Appropriated	39,448	39,448	39,448	0
<i>Fund Balance End of Year</i>	<u>\$876,878</u>	<u>\$447,893</u>	<u>\$1,715,865</u>	<u>\$1,267,972</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$666,503	\$666,503	\$583,084	(\$83,419)
Charges for Services	313,372	313,372	310,847	(2,525)
Other	134,915	134,915	125,862	(9,053)
<i>Total Revenues</i>	<u>1,114,790</u>	<u>1,114,790</u>	<u>1,019,793</u>	<u>(94,997)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Nutrition				
Personal Services	404,197	407,725	300,140	107,585
Materials and Supplies	12,573	13,145	8,402	4,743
Contractual Services	226,143	231,402	172,468	58,934
Capital Outlay	7,500	11,500	4,427	7,073
Other	1,700	1,450	1,358	92
Total Nutrition	<u>652,113</u>	<u>665,222</u>	<u>486,795</u>	<u>178,427</u>
Transportation				
Personal Services	190,523	225,758	164,325	61,433
Materials and Supplies	9,206	8,351	3,325	5,026
Contractual Services	393,120	411,366	372,212	39,154
Capital Outlay	5,000	5,000	0	5,000
Other	350	350	75	275
Total Transportation	<u>598,199</u>	<u>650,825</u>	<u>539,937</u>	<u>110,888</u>
<i>Total Expenditures</i>	<u>1,250,312</u>	<u>1,316,047</u>	<u>1,026,732</u>	<u>289,315</u>
<i>Excess of Revenues Under Expenditures</i>	(135,522)	(201,257)	(6,939)	194,318
<b>Other Financing Sources</b>				
Transfers In	35,000	35,000	0	(35,000)
<i>Net Change in Fund Balance</i>	(100,522)	(166,257)	(6,939)	159,318
<i>Fund Balance Beginning of Year</i>	383,004	383,004	383,004	0
Prior Year Encumbrances Appropriated	45,058	45,058	45,058	0
<i>Fund Balance End of Year</i>	<u>\$327,540</u>	<u>\$261,805</u>	<u>\$421,123</u>	<u>\$159,318</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$258,750	\$258,750	\$249,944	(\$8,806)
Fines and Forfeitures	400	400	813	413
Other	3,850	3,850	3,105	(745)
<i>Total Revenues</i>	<u>263,000</u>	<u>263,000</u>	<u>253,862</u>	<u>(9,138)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Law Library				
Materials and Supplies	123,556	110,556	105,282	5,274
Contractual Services	133,500	146,500	145,549	951
Capital Outlay	1,000	1,000	800	200
<i>Total Expenditures</i>	<u>258,056</u>	<u>258,056</u>	<u>251,631</u>	<u>6,425</u>
<i>Net Change in Fund Balance</i>	4,944	4,944	2,231	(2,713)
<i>Fund Balance Beginning of Year</i>	25,363	25,363	25,363	0
Prior Year Encumbrances Appropriated	56	56	56	0
<i>Fund Balance End of Year</i>	<u>\$30,363</u>	<u>\$30,363</u>	<u>\$27,650</u>	<u>(\$2,713)</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$4,359,227	\$5,983,617	\$1,415,194	(\$4,568,423)
Fees, Licenses and Permits	4,000	11,000	11,000	0
Other	158,946	188,266	110,138	(78,128)
<i>Total Revenues</i>	<u>4,522,173</u>	<u>6,182,883</u>	<u>1,536,332</u>	<u>(4,646,551)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development				
Contractual Services	1,876,028	2,519,250	1,068,184	1,451,066
Capital Outlay	19,050	800,250	398,429	401,821
Other	233,362	569,752	138,883	430,869
Total Community Development	<u>2,128,440</u>	<u>3,889,252</u>	<u>1,605,496</u>	<u>2,283,756</u>
Planning Commission				
Contractual Services	969,145	1,254,879	1,028,313	226,566
Capital Outlay	638,600	618,600	310,000	308,600
Other	563,652	623,002	200,201	422,801
Total Planning Commission	<u>2,171,397</u>	<u>2,496,481</u>	<u>1,538,514</u>	<u>957,967</u>
<i>Total Expenditures</i>	<u>4,299,837</u>	<u>6,385,733</u>	<u>3,144,010</u>	<u>3,241,723</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>222,336</u>	<u>(202,850)</u>	<u>(1,607,678)</u>	<u>(1,404,828)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	79,135	160,685	81,550
Transfers Out	(15,753)	(15,753)	0	15,753
<i>Total Other Financing Sources (Uses)</i>	<u>(15,753)</u>	<u>63,382</u>	<u>160,685</u>	<u>97,303</u>
<i>Net Change in Fund Balance</i>	206,583	(139,468)	(1,446,993)	(1,307,525)
<i>Fund Deficit Beginning of Year</i>	(1,046,895)	(1,046,895)	(1,046,895)	0
Prior Year Encumbrances Appropriated	<u>1,261,155</u>	<u>1,261,155</u>	<u>1,261,155</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$420,843</u>	<u>\$74,792</u>	<u>(\$1,232,733)</u>	<u>(\$1,307,525)</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,954,100	\$1,954,100	\$1,997,949	\$43,849
Intergovernmental	316,784	316,784	332,641	15,857
Other	400	400	1,357	957
<i>Total Revenues</i>	<u>2,271,284</u>	<u>2,271,284</u>	<u>2,331,947</u>	<u>60,663</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy				
Personal Services	103,079	103,079	101,568	1,511
Materials and Supplies	4,801	6,186	4,175	2,011
Contractual Services	2,719,319	2,818,068	2,755,269	62,799
Capital Outlay	2,000	1,000	172	828
Other	100,000	386	386	0
<i>Total Expenditures</i>	<u>2,929,199</u>	<u>2,928,719</u>	<u>2,861,570</u>	<u>67,149</u>
<i>Net Change in Fund Balance</i>	(657,915)	(657,435)	(529,623)	127,812
<i>Fund Balance Beginning of Year</i>	476,842	476,842	476,842	0
Prior Year Encumbrances Appropriated	<u>624,502</u>	<u>624,502</u>	<u>624,502</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$443,429</u>	<u>\$443,909</u>	<u>\$571,721</u>	<u>\$127,812</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,170	\$2,170	\$2,170	\$0
Fines and Forfeitures	81,300	81,300	75,431	(5,869)
Other	0	0	86	86
<i>Total Revenues</i>	<u>83,470</u>	<u>83,470</u>	<u>77,687</u>	<u>(5,783)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Prosecuting Attorney				
Personal Services	8,545	90,815	81,135	9,680
Materials and Supplies	4,200	6,600	4,448	2,152
Contractual Services	27,828	34,802	9,150	25,652
Capital Outlay	1,900	1,900	441	1,459
Other	28,980	28,980	0	28,980
<i>Total Expenditures</i>	<u>71,453</u>	<u>163,097</u>	<u>95,174</u>	<u>67,923</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,017	(79,627)	(17,487)	62,140
<b>Other Financing Sources</b>				
Transfers In	8,000	8,000	5,466	(2,534)
<i>Net Change in Fund Balance</i>	20,017	(71,627)	(12,021)	59,606
<i>Fund Balance Beginning of Year</i>	282,656	282,656	282,656	0
Prior Year Encumbrances Appropriated	695	695	695	0
<i>Fund Balance End of Year</i>	<u>\$303,368</u>	<u>\$211,724</u>	<u>\$271,330</u>	<u>\$59,606</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$113,060	\$113,060	\$113,059	(\$1)
Interest	800	800	695	(105)
<i>Total Revenues</i>	113,860	113,860	113,754	(106)
<b>Expenditures</b>				
Current:				
Economic Development and Assistance:				
Economic Development				
Other	206,981	158,040	0	158,040
<i>Excess of Revenues Over (Under) Expenditures</i>	(93,121)	(44,180)	113,754	157,934
<b>Other Financing Uses</b>				
Transfers Out	0	(162,000)	(160,685)	1,315
<i>Net Change in Fund Balance</i>	(93,121)	(206,180)	(46,931)	159,249
<i>Fund Balance Beginning of Year</i>	206,981	206,981	206,981	0
<i>Fund Balance End of Year</i>	<u>\$113,860</u>	<u>\$801</u>	<u>\$160,050</u>	<u>\$159,249</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Treatment Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fees, Licenses and Permits	\$61,900	\$61,900	\$43,927	(\$17,973)
Fines and Forfeitures	21,995	21,995	14,506	(7,489)
<i>Total Revenues</i>	<u>83,895</u>	<u>83,895</u>	<u>58,433</u>	<u>(25,462)</u>
<b>Expenditures</b>				
Current:				
Health:				
Indigent Drivers Alcohol Treatment				
Personal Services	0	17,640	10,741	6,899
Contractual Services	120,076	104,631	190	104,441
Other	4,016	47,943	43,150	4,793
<i>Total Expenditures</i>	<u>124,092</u>	<u>170,214</u>	<u>54,081</u>	<u>116,133</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,197)	(86,319)	4,352	90,671
<b>Other Financing Uses</b>				
Transfers Out	(50,000)	(60,185)	0	0
<i>Net Change in Fund Balance</i>	(90,197)	(146,504)	4,352	150,856
<i>Fund Balance Beginning of Year</i>	<u>174,091</u>	<u>174,091</u>	<u>174,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$83,894</u></u>	<u><u>\$27,587</u></u>	<u><u>\$178,443</u></u>	<u><u>\$150,856</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Trust Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$22,500	\$61,040	\$58,540	(\$2,500)
<b>Expenditures</b>				
Current:				
Public Safety:				
Prosecutor				
Materials and Supplies	812	7,123	7,123	0
Contractual Services	4,684	6,713	2,520	4,193
Capital Outlay	4,599	24,838	24,633	205
<i>Total Expenditures</i>	<u>10,095</u>	<u>38,674</u>	<u>34,276</u>	<u>4,398</u>
<i>Excess of Revenues Over Expenditures</i>	12,405	22,366	24,264	1,898
<b>Other Financing Uses</b>				
Transfers Out	(33,389)	(63,259)	(5,466)	57,793
<i>Net Change in Fund Balance</i>	(20,984)	(40,893)	18,798	59,691
<i>Fund Balance Beginning of Year</i>	43,305	43,305	43,305	0
Prior Year Encumbrances Appropriated	180	180	180	0
<i>Fund Balance End of Year</i>	<u>\$22,501</u>	<u>\$2,592</u>	<u>\$62,283</u>	<u>\$59,691</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	4,000	4,000	0	(4,000)
<b>Other Financing Uses</b>				
Transfers Out	<u>(6,238)</u>	<u>(6,238)</u>	<u>0</u>	<u>6,238</u>
<i>Net Change in Fund Balance</i>	(2,238)	(2,238)	0	2,238
<i>Fund Balance Beginning of Year</i>	<u>6,238</u>	<u>6,238</u>	<u>6,238</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,000</u></u>	<u><u>\$4,000</u></u>	<u><u>\$6,238</u></u>	<u><u>\$2,238</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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$40,864	\$176,849	\$77,099	(\$99,750)
Other	0	0	1,934	1,934
<i>Total Revenues</i>	40,864	176,849	79,033	(97,816)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff				
Personal Services	20,751	115,478	93,256	22,222
Materials and Supplies	1,866	1,400	1,335	65
Contractual Services	1,440	29,355	17,618	11,737
Capital Outlay	21,932	35,742	33,582	2,160
<i>Total Expenditures</i>	45,989	181,975	145,791	36,184
<i>Net Change in Fund Balance</i>	(5,125)	(5,126)	(66,758)	(61,632)
<i>Fund Balance Beginning of Year</i>	72,071	72,071	72,071	0
Prior Year Encumbrances Appropriated	5,040	5,040	5,040	0
<i>Fund Balance End of Year</i>	\$71,986	\$71,985	\$10,353	(\$61,632)

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Miscellaneous State Grants Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$47,500	\$47,500	\$47,500	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff				
Contractual Services	17,500	17,500	17,500	0
Capital Outlay	30,000	30,000	30,000	0
<i>Total Expenditures</i>	47,500	47,500	47,500	0
<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*  
*Redevelopment Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$103,700	\$103,700	\$73,580	(\$30,120)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	103,700	103,700	73,580	(30,120)
<b>Other Financing Uses</b>				
Transfers Out	<u>(233,341)</u>	<u>(233,341)</u>	<u>(77,190)</u>	<u>156,151</u>
<i>Net Change in Fund Balance</i>	(129,641)	(129,641)	(3,610)	126,031
<i>Fund Balance Beginning of Year</i>	<u>233,342</u>	<u>233,342</u>	<u>233,342</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,701</u></u>	<u><u>\$103,701</u></u>	<u><u>\$229,732</u></u>	<u><u>\$126,031</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, 2013*

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

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Gun Violence Block Grant Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$120,000	\$120,000	\$191,645	\$71,645
Other	0	0	367	367
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>192,012</u>	<u>72,012</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Gun Violence Grant				
Personal Services	81,700	81,700	61,963	19,737
Materials and Supplies	11,168	13,949	7,688	6,261
Contractual Services	82,065	80,847	55,718	25,129
Capital Outlay	5,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>179,933</u>	<u>178,496</u>	<u>125,369</u>	<u>53,127</u>
<i>Net Change in Fund Balance</i>	(59,933)	(58,496)	66,643	125,139
<i>Fund Balance Beginning of Year</i>	127,318	127,318	127,318	0
Prior Year Encumbrances Appropriated	<u>8,233</u>	<u>8,233</u>	<u>8,233</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$75,618</u>	<u>\$77,055</u>	<u>\$202,194</u>	<u>\$125,139</u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Homeland Security Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$222,230	\$226,902	\$135,080	(\$91,822)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Homeland Security				
Materials and Supplies	3,574	3,574	0	3,574
Contractual Services	102,321	78,751	7,185	71,566
Capital Outlay	109,528	137,770	134,653	3,117
<i>Total Expenditures</i>	<u>215,423</u>	<u>220,095</u>	<u>141,838</u>	<u>78,257</u>
<i>Net Change in Fund Balance</i>	6,807	6,807	(6,758)	(13,565)
<i>Fund Deficit Beginning of Year</i>	(35,151)	(35,151)	(35,151)	0
Prior Year Encumbrances Appropriated	<u>34,959</u>	<u>34,959</u>	<u>34,959</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$6,615</u></u>	<u><u>\$6,615</u></u>	<u><u>(\$6,950)</u></u>	<u><u>(\$13,565)</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, 2013*

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

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,835,000	\$3,835,000	\$1,778,102	(\$2,056,898)
Other	65,000	65,000	2,000	(63,000)
<i>Total Revenues</i>	<u>3,900,000</u>	<u>3,900,000</u>	<u>1,780,102</u>	<u>(2,119,898)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Workforce Development				
Contractual Services	1,775,000	1,775,000	719,844	1,055,156
Other	2,125,000	2,125,000	1,060,258	1,064,742
<i>Total Expenditures</i>	<u>3,900,000</u>	<u>3,900,000</u>	<u>1,780,102</u>	<u>2,119,898</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$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*  
*Hillside Administration Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$75,000	\$75,000
<b>Expenditures</b>				
Current:				
Health:				
Hillside Administration				
Contractual Services	75,500	75,500	0	75,500
Other	61,000	61,000	60,000	1,000
<i>Total Expenditures</i>	<u>136,500</u>	<u>136,500</u>	<u>60,000</u>	<u>76,500</u>
<i>Net Change in Fund Balance</i>	(136,500)	(136,500)	15,000	151,500
<i>Fund Balance Beginning of Year</i>	<u>139,679</u>	<u>139,679</u>	<u>139,679</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,179</u></u>	<u><u>\$3,179</u></u>	<u><u>\$154,679</u></u>	<u><u>\$151,500</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$412,140	\$414,010	\$342,838	(\$71,172)
Other	0	0	1,270	1,270
<i>Total Revenues</i>	<u>412,140</u>	<u>414,010</u>	<u>344,108</u>	<u>(69,902)</u>
<b>Expenditures</b>				
Capital Outlay:				
Court Computerization				
Personal Services	166,200	166,200	51,429	114,771
Materials and Supplies	502,873	474,852	84,211	390,641
Contractual Services	215,793	312,160	189,012	123,148
Capital Outlay	314,402	369,248	258,653	110,595
Other	550	650	289	361
<i>Total Expenditures</i>	<u>1,199,818</u>	<u>1,323,110</u>	<u>583,594</u>	<u>739,516</u>
<i>Net Change in Fund Balance</i>	(787,678)	(909,100)	(239,486)	669,614
<i>Fund Balance Beginning of Year</i>	1,776,966	1,776,966	1,776,966	0
Prior Year Encumbrances Appropriated	<u>130,091</u>	<u>130,091</u>	<u>130,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,119,379</u>	<u>\$997,957</u>	<u>\$1,667,571</u>	<u>\$669,614</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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$740,625	\$740,625	\$193,507	\$0
Interest	1,400	1,400	2,224	824
<i>Total Revenues</i>	<u>742,025</u>	<u>742,025</u>	<u>195,731</u>	<u>824</u>
<b>Expenditures</b>				
Capital Outlay:				
Construction				
Materials and Supplies	13,621	13,621	11,059	2,562
Contractual Services	277,044	501,808	318,320	183,488
Capital Outlay	1,319,202	3,050,445	2,449,064	601,381
Other	2,600	21,202	18,602	2,600
<i>Total Expenditures</i>	<u>1,612,467</u>	<u>3,587,076</u>	<u>2,797,045</u>	<u>790,031</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(870,442)</u>	<u>(2,845,051)</u>	<u>(2,601,314)</u>	<u>243,737</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Notes Issued	2,000,000	2,000,000	2,000,000	0
Transfers In	50,000	50,000	0	(50,000)
Transfers Out	(3,159)	(3,159)	0	3,159
<i>Total Other Financing Uses</i>	<u>2,046,841</u>	<u>2,046,841</u>	<u>2,000,000</u>	<u>(46,841)</u>
<i>Net Change in Fund Balance</i>	1,176,399	(798,210)	(601,314)	196,896
<i>Fund Balance Beginning of Year</i>	992,388	992,388	992,388	0
Prior Year Encumbrances Appropriated	74,889	74,889	74,889	0
<i>Fund Balance End of Year</i>	<u><u>\$2,243,676</u></u>	<u><u>\$269,067</u></u>	<u><u>\$465,963</u></u>	<u><u>\$196,896</u></u>

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
Permanent Improvement				
Contractual Services	171,835	201,835	49,066	152,769
Capital Outlay	1,189,492	1,135,260	713,379	421,881
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>1,363,327</u>	<u>1,339,095</u>	<u>762,445</u>	<u>576,650</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,363,327)</u>	<u>(1,339,095)</u>	<u>(762,445)</u>	<u>576,650</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	450,000	450,000	450,000	0
Transfers Out	(148,065)	(148,065)	(120,513)	27,552
<i>Total Other Financing Sources (Uses)</i>	<u>301,935</u>	<u>301,935</u>	<u>329,487</u>	<u>27,552</u>
<i>Net Change in Fund Balance</i>	(1,061,392)	(1,037,160)	(432,958)	604,202
<i>Fund Balance Beginning of Year</i>	1,150,189	1,150,189	1,150,189	0
Prior Year Encumbrances Appropriated	150,842	150,842	150,842	0
<i>Fund Balance End of Year</i>	<u>\$239,639</u>	<u>\$263,871</u>	<u>\$868,073</u>	<u>\$604,202</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Capital Outlay:				
County Computerization				
Contractual Services	25	25	0	25
Capital Outlay	<u>790,125</u>	<u>790,125</u>	<u>503,249</u>	<u>286,876</u>
<i>Total Expenditures</i>	<u>790,150</u>	<u>790,150</u>	<u>503,249</u>	<u>286,901</u>
<i>Net Change in Fund Balance</i>	(790,150)	(790,150)	(503,249)	286,901
<i>Fund Balance Beginning of Year</i>	287,719	287,719	287,719	0
Prior Year Encumbrances Appropriated	<u>503,249</u>	<u>503,249</u>	<u>503,249</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$818</u></u>	<u><u>\$818</u></u>	<u><u>\$287,719</u></u>	<u><u>\$286,901</u></u>

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fees, Licenses and Permits	\$472,940	\$472,940	\$623,862	\$150,922
Other	2,000	2,000	4,466	2,466
<i>Total Revenues</i>	<u>474,940</u>	<u>474,940</u>	<u>628,328</u>	<u>153,388</u>
<b>Expenditures</b>				
Capital Outlay:				
Court Security				
Personal Services	10,900	123,485	109,615	13,870
Materials and Supplies	17,949	17,949	3,456	14,493
Contractual Services	240,701	314,611	104,392	210,219
Capital Outlay	165,254	163,677	84,426	79,251
Other	300	300	0	300
<i>Total Expenditures</i>	<u>435,104</u>	<u>620,022</u>	<u>301,889</u>	<u>318,133</u>
<i>Net Change in Fund Balance</i>	39,836	(145,082)	326,439	471,521
<i>Fund Balance Beginning of Year</i>	2,250,697	2,250,697	2,250,697	0
Prior Year Encumbrances Appropriated	<u>24,921</u>	<u>24,921</u>	<u>24,921</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,315,454</u></u>	<u><u>\$2,130,536</u></u>	<u><u>\$2,602,057</u></u>	<u><u>\$471,521</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$395,000	\$395,000	\$253,008	(\$141,992)
<b>Expenses</b>				
Materials and Supplies	18,443	271,451	251,340	20,111
<i>Net Change in Fund Equity</i>	376,557	123,549	1,668	(121,881)
<i>Fund Equity Beginning of Year</i>	18,443	18,443	18,443	0
<i>Fund Equity End of Year</i>	<u>\$395,000</u>	<u>\$141,992</u>	<u>\$20,111</u>	<u>(\$121,881)</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$11,720,563	\$13,139,109	\$13,424,340	\$285,231
<b>Expenses</b>				
Personal Services	206,106	206,106	109,899	96,207
Materials and Supplies	9,742	9,742	1,377	8,365
Contractual Services	31,955	31,955	8,955	23,000
Claims	12,126,099	25,236,776	12,861,501	12,375,275
Capital Outlay	1,705	1,705	0	1,705
Other	200	200	0	200
<i>Total Expenses</i>	<u>12,375,807</u>	<u>25,486,484</u>	<u>12,981,732</u>	<u>12,504,752</u>
<i>Net Change in Fund Equity</i>	(655,244)	(12,347,375)	442,608	12,789,983
<i>Fund Equity Beginning of Year</i>	8,316,256	8,316,256	8,316,256	0
Prior Year Encumbrances Appropriated	<u>30,694</u>	<u>30,694</u>	<u>30,694</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$7,691,706</u></u>	<u><u>(\$4,000,425)</u></u>	<u><u>\$8,789,558</u></u>	<u><u>\$12,789,983</u></u>

**Trumbull County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Telephone Rotary Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$60,000	\$60,000	\$58,192	(\$1,808)
<b>Expenses</b>				
Materials and Supplies	58,192	58,192	58,192	0
<i>Net Change in Fund Equity</i>	1,808	1,808	0	(1,808)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity End of Year</i>	<u>\$1,808</u>	<u>\$1,808</u>	<u>\$0</u>	<u>(\$1,808)</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,602,864	\$2,602,864	\$1,410,352	(\$1,192,512)
Interest	35,000	35,000	32,949	(2,051)
<i>Total Revenues</i>	<u>2,637,864</u>	<u>2,637,864</u>	<u>1,443,301</u>	<u>(1,194,563)</u>
<b>Expenses</b>				
Personal Services	297,808	306,008	247,589	58,419
Contractual Services	65,019	66,293	34,950	31,343
Claims	7,707,950	9,105,110	1,340,340	7,764,770
Capital Outlay	3,975	3,975	700	0
Other	586	586	0	586
<i>Total Expenses</i>	<u>8,075,338</u>	<u>9,481,972</u>	<u>1,623,579</u>	<u>7,858,393</u>
<i>Net Change in Fund Equity</i>	(5,437,474)	(6,844,108)	(180,278)	6,663,830
<i>Fund Equity Beginning of Year</i>	<u>8,075,338</u>	<u>8,075,338</u>	<u>8,075,338</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,637,864</u></u>	<u><u>\$1,231,230</u></u>	<u><u>\$7,895,060</u></u>	<u><u>\$6,663,830</u></u>

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# **STATISTICAL SECTION**

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# Statistical Section

This part of the Trumbull County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>S12-S32</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S33-S41</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S42-S43</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S44-S49</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	2013	2012	2011	2010
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$90,117,288	\$89,628,995	\$90,796,615	\$91,329,140
Restricted for:				
Capital Projects	3,299,593	4,166,803	4,029,587	3,997,591
Debt Service	8,769,079	8,432,071	6,239,518	6,587,412
Other Purposes	69,023,957	64,586,874	62,562,899	58,095,471
Unrestricted	<u>25,650,615</u>	<u>23,609,459</u>	<u>23,603,837</u>	<u>23,898,089</u>
Total Governmental Activities Net Position	<u>196,860,532</u>	<u>190,424,202</u>	<u>187,232,456</u>	<u>183,907,703</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	62,999,095	63,318,092	61,616,327	61,037,841
Unrestricted	<u>19,940,469</u>	<u>16,683,308</u>	<u>13,488,958</u>	<u>12,213,466</u>
Total Business-type Activities Net Position	<u>82,939,564</u>	<u>80,001,400</u>	<u>75,105,285</u>	<u>73,251,307</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	153,116,383	152,947,087	152,412,942	152,366,981
Restricted	81,092,629	77,185,748	72,832,004	68,680,474
Unrestricted	<u>45,591,084</u>	<u>40,292,767</u>	<u>37,092,795</u>	<u>36,111,555</u>
Total Primary Government Net Position	<u>\$279,800,096</u>	<u>\$270,425,602</u>	<u>\$262,337,741</u>	<u>\$257,159,010</u>

2009	2008	2007	2006	2005	2004
\$92,035,286	\$96,167,371	\$63,751,232	\$59,678,631	\$69,145,303	\$69,934,087
8,369,104	5,998,252	10,614,681	22,067,899	4,170,335	5,945,253
4,341,746	4,761,629	3,151,067	3,303,609	7,085,382	7,614,508
50,512,485	43,577,258	45,804,505	42,393,433	35,650,541	34,684,465
19,982,837	20,943,718	14,818,777	808,243	3,364,887	6,803,713
175,241,458	171,448,228	138,140,262	128,251,815	119,416,448	124,982,026
58,352,022	55,417,115	32,830,086	26,179,881	22,524,524	21,171,342
10,924,060	4,924,013	3,476,057	4,901,232	6,243,473	8,408,219
69,276,082	60,341,128	36,306,143	31,081,113	28,767,997	29,579,561
150,387,308	151,584,486	96,581,318	85,858,512	91,669,827	91,105,429
63,223,335	54,337,139	59,570,253	67,764,941	46,906,258	48,244,226
30,906,897	25,867,731	18,294,834	5,709,475	9,608,360	15,211,932
\$244,517,540	\$231,789,356	\$174,446,405	\$159,332,928	\$148,184,445	\$154,561,587

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

	2013	2012	2011	2010	2009
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$24,020,909	\$24,450,067	\$23,629,678	\$25,116,059	\$25,547,234
Judicial	12,635,128	13,216,310	12,347,696	12,835,993	12,533,356
Public Safety	20,413,333	19,874,880	21,557,007	20,067,013	20,086,299
Public Works	12,471,973	13,349,799	12,494,526	12,853,122	8,708,295
Health	31,028,512	39,098,357	41,550,879	40,458,691	43,202,102
Human Services	37,982,446	41,792,059	41,378,687	44,561,525	48,910,091
Economic Development and Assistance	0	76	29,713	223,826	246,139
Other	0	0	0	0	0
Interest and Fiscal Charges	773,269	834,116	1,022,304	1,924,255	2,168,637
<i>Total Governmental Activities Expenses</i>	<u>139,325,570</u>	<u>152,615,664</u>	<u>154,010,490</u>	<u>158,040,484</u>	<u>161,402,153</u>
Business-type Activities:					
Water	4,945,112	4,857,115	3,536,637	4,120,596	5,024,771
Sewer	12,125,072	10,294,106	12,274,249	11,219,899	11,528,982
<i>Total Business-type Activities Expenses</i>	<u>17,070,184</u>	<u>15,151,221</u>	<u>15,810,886</u>	<u>15,340,495</u>	<u>16,553,753</u>
<i>Total Primary Government Expenses</i>	<u>156,395,754</u>	<u>167,766,885</u>	<u>169,821,376</u>	<u>173,380,979</u>	<u>177,955,906</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	7,414,357	9,222,116	4,697,391	8,869,016	6,457,027
Judicial	5,035,458	5,142,250	4,436,168	4,006,581	3,905,460
Public Safety	5,370,071	4,826,024	3,680,056	4,656,539	6,028,461
Public Works	392,500	279,090	193,382	198,466	224,325
Health	100,699	460,147	43,246	497,719	512,876
Human Services	4,409,145	5,065,757	6,013,187	2,235,048	2,204,455
Subtotal - Charges for Service	<u>22,722,230</u>	<u>24,995,384</u>	<u>19,063,430</u>	<u>20,463,369</u>	<u>19,332,604</u>
Operating Grants and Contributions					
General Government:					
Legislative and Executive	2,242,268	2,586,234	3,287,084	5,042,410	4,855,454
Judicial	340,090	638,051	0	1,161	23,111
Public Safety	2,196,015	2,156,122	5,902,162	5,204,346	4,543,500
Public Works	9,831,822	13,138,047	11,640,043	12,429,352	8,726,679
Health	13,472,742	10,511,383	24,988,550	25,486,987	34,232,998
Human Services	24,495,775	36,023,897	22,523,992	30,613,227	27,904,195
Economic Development and Assistance	30,621	33,638	158,580	513,958	126,537
Subtotal - Operating Grants and Contributions	<u>52,609,333</u>	<u>65,087,372</u>	<u>68,500,411</u>	<u>79,291,441</u>	<u>80,412,474</u>
Capital Grants and Contributions					
General Government:					
Legislative and Executive	0	0	0	541,586	0
Judicial	0	0	0	68,379	0
Public Safety	317,288	0	0	0	0
Public Works	1,569,778	0	0	0	1,617,897
Subtotal - Capital Grants and Contributions	<u>1,887,066</u>	<u>0</u>	<u>0</u>	<u>609,965</u>	<u>1,617,897</u>
<i>Total Governmental Activities Program Revenues</i>	<u>77,218,629</u>	<u>90,082,756</u>	<u>87,563,841</u>	<u>100,364,775</u>	<u>101,362,975</u>
Business-type Activities:					
Charges for Services					
Water	6,247,646	5,666,550	4,716,650	4,624,955	5,150,470
Sewer	13,010,012	11,166,383	12,538,014	11,887,269	12,238,415
Subtotal - Charges for Service	<u>19,257,658</u>	<u>16,832,933</u>	<u>17,254,664</u>	<u>16,512,224</u>	<u>17,388,885</u>
Operating Grants and Contributions					
Sewer	0	0	0	0	0
Capital Grants and Contributions					
Water	277	57,959	11,871	2,013	475,026
Sewer	69,306	3,415,696	995,325	2,558,337	4,997,127
Subtotal - Capital Grants and Contributions	<u>69,583</u>	<u>3,473,655</u>	<u>1,007,196</u>	<u>2,560,350</u>	<u>5,472,153</u>
<i>Total Business-type Activities Program Revenues</i>	<u>19,327,241</u>	<u>20,306,588</u>	<u>18,261,860</u>	<u>19,072,574</u>	<u>22,861,038</u>
<i>Total Primary Government Program Revenues</i>	<u>\$96,545,870</u>	<u>\$110,389,344</u>	<u>\$105,825,701</u>	<u>\$119,437,349</u>	<u>\$124,224,013</u>

2008	2007	2006	2005	2004
\$22,470,546	\$27,690,081	\$21,403,477	\$21,373,583	\$19,184,451
11,617,132	11,169,178	11,045,507	11,420,188	11,460,466
18,569,997	17,967,817	16,416,478	15,552,470	17,605,089
14,302,140	19,593,781	18,104,825	16,162,111	20,231,474
44,596,310	39,939,632	37,821,312	35,387,551	35,306,915
51,838,040	50,491,893	49,378,661	45,853,456	42,850,552
116,927	218,579	721,026	76,840	134,641
0	0	0	0	0
2,491,954	2,560,929	1,523,252	1,942,489	1,740,721
<u>166,003,046</u>	<u>169,631,890</u>	<u>156,414,538</u>	<u>147,768,688</u>	<u>148,514,309</u>
4,332,253	5,034,560	2,200,891	4,882,693	4,440,179
11,560,650	11,862,898	10,395,589	8,525,996	8,143,102
<u>15,892,903</u>	<u>16,897,458</u>	<u>12,596,480</u>	<u>13,408,689</u>	<u>12,583,281</u>
181,895,949	186,529,348	169,011,018	161,177,377	161,097,590
7,719,834	6,154,765	5,860,273	5,382,174	6,097,804
3,389,925	3,204,629	3,194,919	3,268,847	3,927,434
3,875,187	3,395,012	3,210,897	3,027,210	3,860,189
237,192	249,292	213,031	133,714	83,504
556,345	210,355	181,451	141,799	276,686
1,999,419	1,238,024	2,228,852	1,489,292	1,333,925
<u>17,777,902</u>	<u>14,452,077</u>	<u>14,889,423</u>	<u>13,443,036</u>	<u>15,579,542</u>
3,800,170	2,967,256	3,905,798	3,250,426	736,120
16,224	22,965	15,949	50,713	123,779
4,450,206	5,030,635	4,343,286	5,247,126	4,784,563
6,762,587	12,457,961	10,994,278	9,689,663	10,937,254
26,022,754	22,653,735	24,691,917	23,724,347	19,345,534
39,417,263	40,725,431	35,963,201	33,755,449	32,842,194
29,105	440,626	298,973	28,815	52,623
<u>80,498,309</u>	<u>84,298,609</u>	<u>80,213,402</u>	<u>75,746,539</u>	<u>68,822,067</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1,139,200	6,927,846	1,545,203	485,218	1,729,808
<u>1,139,200</u>	<u>6,927,846</u>	<u>1,545,203</u>	<u>485,218</u>	<u>1,729,808</u>
99,415,411	105,678,532	96,648,028	89,674,793	86,131,417
4,816,047	4,359,207	4,055,064	3,928,155	3,622,056
9,746,773	9,102,792	9,198,486	8,015,362	7,500,370
<u>14,562,820</u>	<u>13,461,999</u>	<u>13,253,550</u>	<u>11,943,517</u>	<u>11,122,426</u>
0	715,912	5,335	0	0
139,750	1,349,760	260,160	75,500	47,955
150,400	3,577,718	1,918,419	1,464,871	2,979,636
<u>290,150</u>	<u>4,927,478</u>	<u>2,178,579</u>	<u>1,540,371</u>	<u>3,027,591</u>
14,852,970	19,105,389	15,437,464	13,483,888	14,150,017
<u>\$114,268,381</u>	<u>\$124,783,921</u>	<u>\$112,085,492</u>	<u>\$103,158,681</u>	<u>\$100,281,434</u>

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

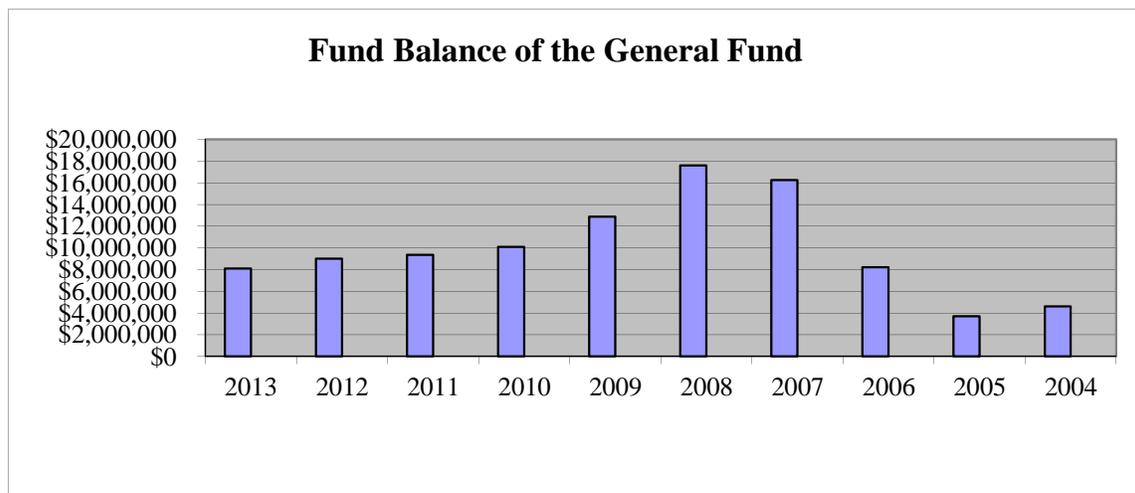
	2013	2012	2011	2010	2009
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(\$62,106,941)	(\$62,532,908)	(\$66,446,649)	(\$57,675,709)	(\$60,039,178)
Business-type Activities	2,257,057	5,155,367	2,450,974	3,732,079	6,307,285
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(59,849,884)</u>	<u>(57,377,541)</u>	<u>(63,995,675)</u>	<u>(53,943,630)</u>	<u>(53,731,893)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property Taxes Levied for:					
General Purposes	6,084,517	5,687,120	6,129,124	7,009,762	6,857,332
County Board of Developmental Disabilities	15,461,081	14,480,496	17,114,983	17,703,830	18,135,978
Community Mental Health	2,703,085	2,541,720	2,973,352	3,055,454	3,192,151
Children Services	7,674,865	7,811,992	6,600,588	6,788,955	7,104,484
Senior Citizens Levy	2,027,315	1,904,952	2,035,101	1,987,865	2,067,442
Sales Tax Imposed for:					
General Purposes	22,127,508	21,534,552	21,432,509	18,579,435	17,389,661
Bond Retirement	1,568,206	1,626,816	1,122,640	2,234,031	2,223,241
Health Insurance	0	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	5,851,560	6,128,995	5,343,525	7,480,346	5,980,870
Gain on Sale of Capital Assets	38,830	86,135	17,240	0	0
Unrestricted Contributions	1,030	0	760	0	0
Interest	(97,224)	207,408	385,559	585,540	837,049
Other	4,279,047	2,865,626	2,800,063	754,150	903,858
Transfers	823,451	848,842	689,850	162,586	224,692
<i>Total Governmental Activities</i>	<u>68,543,271</u>	<u>65,724,654</u>	<u>66,645,294</u>	<u>66,341,954</u>	<u>64,916,758</u>
Business-type Activities:					
Gain on Sale of Capital Assets	0	0	42,347	0	0
Investment Earnings	(15,159)	16,156	9,478	63,768	168,441
Other	1,519,717	573,434	41,029	341,964	323,703
Transfers	(823,451)	(848,842)	(689,850)	(162,586)	(224,692)
<i>Total Business-type Activities</i>	<u>681,107</u>	<u>(259,252)</u>	<u>(596,996)</u>	<u>243,146</u>	<u>267,452</u>
<i>Total Primary Government</i>	<u>69,224,378</u>	<u>65,465,402</u>	<u>66,048,298</u>	<u>66,585,100</u>	<u>65,184,210</u>
<b>Restatements</b>					
Governmental Activities	0	0	2,372,960	0	(1,084,350)
Business-type Activities	0	0	0	0	2,360,217
<b>Change in Net Position</b>					
Governmental Activities	6,436,330	3,191,746	2,571,605	8,666,245	3,793,230
Business-type Activities	2,938,164	4,896,115	1,853,978	3,975,225	8,934,954
<i>Total Primary Government Change in Net Position</i>	<u>\$9,374,494</u>	<u>\$8,087,861</u>	<u>\$4,425,583</u>	<u>\$12,641,470</u>	<u>\$12,728,184</u>

2008	2007	2006	2005	2004
(\$66,587,635)	(\$63,953,358)	(\$59,766,510)	(\$58,093,895)	(\$62,382,892)
(1,039,933)	2,207,931	2,840,984	75,199	1,566,736
(67,627,568)	(61,745,427)	(56,925,526)	(58,018,696)	(60,816,156)
6,732,689	8,797,443	8,008,236	7,337,898	7,029,038
13,588,921	15,270,244	13,585,941	10,877,964	10,731,910
3,027,701	3,609,031	3,210,166	2,227,883	2,175,897
6,735,393	8,044,715	7,200,381	5,687,858	5,635,188
2,035,273	2,502,882	2,450,506	0	0
20,123,020	22,500,179	17,049,795	11,035,298	12,498,014
3,139,578	2,458,433	2,210,574	2,513,147	2,149,766
0	0	0	0	0
7,944,641	6,842,300	8,645,253	8,816,230	8,047,988
0	0	0	0	0
0	0	0	0	0
3,039,022	5,335,189	4,468,933	2,388,849	1,716,470
1,469,955	1,082,327	990,695	661,203	318,443
(4,259,157)	(2,023,175)	612,501	1,150,883	165,181
63,577,036	74,419,568	68,432,981	52,697,213	50,467,895
0	0	0	0	0
156,721	210,840	92,981	18,574	22,802
177,734	205,281	160,548	76,650	119,720
4,259,157	2,023,175	(612,501)	(1,150,883)	(165,181)
4,593,612	2,439,296	(358,972)	(1,055,659)	(22,659)
68,170,648	76,858,864	68,074,009	51,641,554	50,445,236
36,318,565	0	0	0	0
20,481,306	0	0	0	0
33,307,966	10,466,210	8,666,471	(5,396,682)	(11,914,997)
24,034,985	4,647,227	2,482,012	(980,460)	1,544,077
\$57,342,951	\$15,113,437	\$11,148,483	(\$6,377,142)	(\$10,370,920)

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

	2013	2012	2011	2010
<b>General Fund</b>				
Nonspendable	\$779,877	\$924,761	\$1,056,588	\$1,027,368
Assigned	3,122,516	2,490,087	1,949,688	809,054
Unassigned	4,200,354	5,595,533	6,348,258	8,252,239
Reserved	n/a	n/a	n/a	n/a
Unreserved	n/a	n/a	n/a	n/a
<i>Total General Fund</i>	<u>8,102,747</u>	<u>9,010,381</u>	<u>9,354,534</u>	<u>10,088,661</u>
<b>All Other Governmental Funds</b>				
Nonspendable	\$672,633	\$611,506	\$634,005	1,865,154
Restricted	62,451,031	57,834,356	56,543,841	50,740,299
Committed	3,766,905	3,144,481	3,424,169	4,246,780
Unassigned (Deficit)	(27,152)	(190,318)	(384,079)	(1,798)
Reserved	n/a	n/a	n/a	n/a
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	n/a	n/a	n/a	n/a
Debt Service Funds	n/a	n/a	n/a	n/a
Capital Projects Funds	n/a	n/a	n/a	n/a
<i>Total All Other Governmental Funds</i>	<u>66,863,417</u>	<u>61,400,025</u>	<u>60,217,936</u>	<u>56,850,435</u>
<i>Total Governmental Funds</i>	<u><u>\$74,966,164</u></u>	<u><u>\$70,410,406</u></u>	<u><u>\$69,572,470</u></u>	<u><u>\$66,939,096</u></u>

Note: The County implemented GASB 54 during 2011.



2009	2008	2007	2006	2005	2004
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$853,645	\$1,120,282	\$836,413	\$791,150	\$539,707	\$1,154,036
12,011,462	16,467,516	15,420,748	7,438,133	3,150,581	3,458,135
12,865,107	17,587,798	16,257,161	8,229,283	3,690,288	4,612,171
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
10,297,816	9,542,677	13,985,807	7,132,462	6,603,750	7,458,668
30,857,161	27,657,758	29,991,220	30,619,203	23,232,617	22,014,092
2,065,167	1,931,977	1,683,607	1,542,564	1,543,464	1,337,212
6,406,013	2,397,226	3,460,217	18,769,560	8,453,499	9,100,760
49,626,157	41,529,638	49,120,851	58,063,789	39,833,330	39,910,732
\$62,491,264	\$59,117,436	\$65,378,012	\$66,293,072	\$43,523,618	\$44,522,903

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

	2013	2012	2011	2010
<b>Revenues</b>				
Property Taxes	\$33,507,712	\$32,754,839	\$34,388,588	\$36,167,514
Permissive Sales Tax	23,550,433	23,199,883	22,445,116	20,637,988
Intergovernmental	58,760,334	69,272,657	75,945,943	86,403,635
Interest	(73,867)	174,188	344,638	487,675
Fees, Licenses and Permits	5,733,025	5,474,193	5,044,223	5,230,467
Fines and Forfeitures	4,289,087	3,144,109	2,159,781	2,316,344
Rentals and Royalties	64,735	614,629	628,011	637,156
Charges for Services	12,273,982	13,552,336	12,847,352	9,713,971
Contributions and Donations	1,172	15,562	29,766	42,141
Special Assessments	412,790	619,015	627,594	642,332
Other	4,279,047	2,865,626	1,271,696	754,150
<i>Total Revenues</i>	<u>142,798,450</u>	<u>151,687,037</u>	<u>155,732,708</u>	<u>163,033,373</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	21,695,238	22,650,717	22,112,143	24,042,940
Judicial	12,738,608	12,939,968	12,268,988	12,734,986
Public Safety	20,219,434	19,301,346	20,760,514	20,111,025
Public Works	12,901,903	12,630,966	11,900,196	11,507,649
Health	30,523,437	38,562,419	41,004,023	40,564,780
Human Services	38,000,977	41,340,663	40,972,982	44,991,357
Economic Development and Assistance	0	76	29,713	223,826
Other	0	0	0	0
Capital Outlay	2,683,752	1,342,216	1,290,688	1,201,725
Debt Service:				
Principal Retirement	2,361,550	2,263,960	2,513,725	2,704,712
Interest and Fiscal Charges	765,861	815,747	998,452	1,925,820
Issuance Costs	0	0	93,457	46,585
<i>Total Expenditures</i>	<u>141,890,760</u>	<u>151,848,078</u>	<u>153,944,881</u>	<u>160,055,405</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>907,690</u>	<u>(161,041)</u>	<u>1,787,827</u>	<u>2,977,968</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	0	0	0
General Obligation Bonds Issued	0	0	5,300,000	1,260,000
Special Assessment Bonds Issued	0	0	0	0
Revenue Bonds Issued	0	0	0	0
General Obligation Notes Issued	2,000,000	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(5,318,563)	0
Premium on Bonds	0	0	112,020	47,278
Payment on Refunded Notes	0	0	0	0
Inception of Capital Lease	785,787	64,000	45,000	0
Sale of Capital Assets	38,830	86,135	17,240	0
Transfers In	4,240,812	3,817,284	3,904,816	4,388,060
Transfers Out	(3,417,361)	(2,968,442)	(3,214,966)	(4,225,474)
<i>Total Other Financing Sources (Uses)</i>	<u>3,648,068</u>	<u>998,977</u>	<u>845,547</u>	<u>1,469,864</u>
<i>Net Change in Fund Balances</i>	<u>\$4,555,758</u>	<u>\$837,936</u>	<u>\$2,633,374</u>	<u>\$4,447,832</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.3%	2.1%	2.4%	3.0%

2009	2008	2007	2006	2005	2004
\$35,897,325	\$31,825,677	\$34,412,237	\$34,243,821	\$26,425,363	\$26,021,232
19,671,965	21,597,332	24,958,612	19,262,369	13,548,445	14,647,780
90,337,155	87,541,757	95,810,490	90,719,845	84,167,232	79,314,728
656,714	2,747,948	4,961,291	4,214,977	2,264,361	1,589,816
6,365,894	5,302,063	5,286,101	5,497,217	5,102,884	5,252,990
2,073,169	1,740,272	1,673,687	1,599,890	1,372,641	1,615,010
614,573	627,794	489,235	342,884	318,759	350,680
10,251,211	8,705,405	6,920,426	6,941,880	6,179,236	7,867,384
9,744	46,500	5,678	9,405	11,160	0
669,627	603,513	592,395	622,840	575,723	604,799
903,858	1,469,955	1,082,327	990,695	661,203	318,443
167,451,235	162,208,216	176,192,479	164,445,823	140,627,007	137,582,862
24,752,380	22,133,699	21,889,425	20,654,771	19,597,154	17,206,613
12,223,578	11,826,292	11,678,701	11,075,465	10,783,464	10,945,073
19,365,991	19,113,444	18,444,528	16,389,646	15,522,093	17,468,580
8,894,915	7,722,191	13,313,494	12,459,391	10,085,707	11,081,999
43,149,711	44,676,971	39,626,926	37,918,128	35,666,672	34,905,129
49,117,613	52,724,870	49,949,245	46,737,610	45,185,390	43,238,358
246,139	116,927	218,579	721,026	76,840	134,641
0	0	0	0	285,851	37,884
2,211,022	9,076,822	12,426,229	5,193,763	3,300,976	6,631,125
2,762,497	11,393,409	10,095,858	2,657,937	2,537,378	8,288,280
2,150,193	2,497,882	2,442,847	1,659,941	1,778,292	1,724,116
0	110,448	65,649	64,371	0	167,679
164,874,039	181,392,955	180,151,481	155,532,049	144,819,817	151,829,477
2,577,196	(19,184,739)	(3,959,002)	8,913,774	(4,192,810)	(14,246,615)
0	10,472	100,636	67,641	281,352	0
0	5,075,000	2,565,000	1,835,000	0	5,265,000
0	0	0	30,000	0	2,342,997
0	4,440,000	0	0	0	0
0	2,155,000	9,820,000	18,235,000	7,260,000	5,573,000
0	0	0	0	0	(2,972,418)
0	5,448	56,044	29,372	0	64,170
0	(900,000)	(10,707,000)	(7,560,000)	(5,573,000)	0
24,374	21,299	546,946	601,481	74,290	148,936
0	0	7,606	4,685	0	0
4,266,608	6,626,264	8,874,649	6,842,940	4,426,924	6,115,979
(3,494,350)	(5,401,844)	(8,219,939)	(6,230,439)	(3,276,041)	(5,950,798)
796,632	12,031,639	3,043,942	13,855,680	3,193,525	10,586,866
\$3,373,828	(\$7,153,100)	(\$915,060)	\$22,769,454	(\$999,285)	(\$3,659,749)
3.1%	7.9%	7.4%	2.9%	3.1%	7.1%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2013	\$2,492,328,030	\$626,814,020	\$8,911,834,429	\$122,874,110	\$139,629,670
2012	2,502,795,960	637,738,270	8,972,954,943	114,424,310	130,027,625
2011	2,668,211,360	639,249,320	9,449,887,657	109,631,640	124,581,409
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

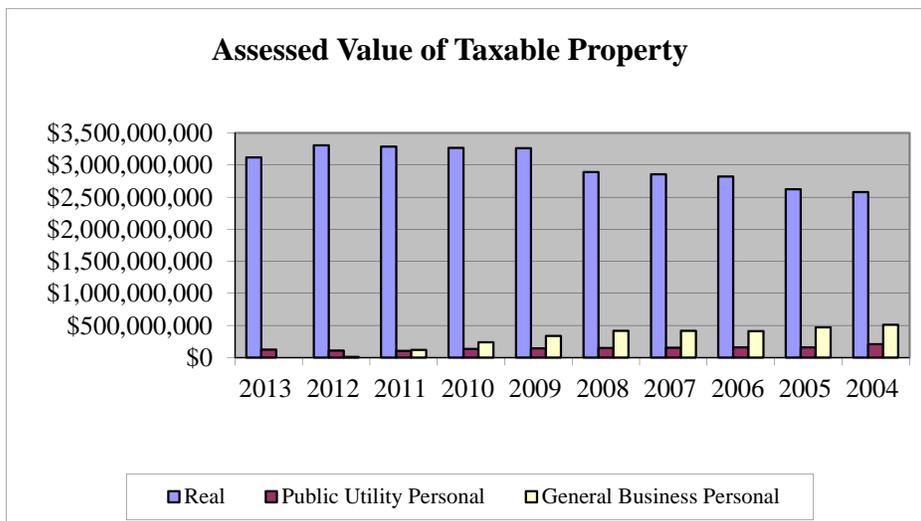
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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). During 2013, the County did not include an assessed value for general business tangible personal property.

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	
\$0	\$0	\$3,242,016,160	\$9,051,464,099	35.82 %	\$11.89
0	0	3,254,958,540	9,102,982,568	35.76	11.84
0	0	3,417,092,320	9,574,469,066	35.69	10.77
4,299,645	68,794,320	3,425,170,295	9,659,383,067	35.46	10.73
10,002,232	160,035,712	3,427,858,202	9,736,795,303	35.21	10.68
118,901,056	1,902,416,896	3,513,758,726	11,419,926,708	30.77	9.14
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	9.22
417,275,349	1,669,101,396	3,459,966,759	10,104,145,705	34.24	7.72
418,275,349	1,673,101,396	3,427,762,399	10,004,939,825	34.26	7.80



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

	2013	2012	2011	2010	2009
<b>Unvoted Millage</b>					
Operating	\$1.80000	\$1.80000	\$1.80000	\$1.80000	\$1.80000
<b>Voted Millage - by levy</b>					
1983 DD Operating - continuing (1)					
Residential/Agricultural Real	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
1986 Children Service Operating - 5 years					
Residential/Agricultural Real	0.00000	0.00000	1.10110	1.09686	1.09484
Commercial/Industrial and Public Utility Real	0.00000	0.00000	1.56188	1.54506	1.50014
General Business and Public Utility Personal	0.00000	0.00000	2.00000	2.00000	2.00000
1998 DD Operating - 10 years					
Residential/Agricultural Real	1.14579	1.14024	1.06928	1.06517	1.06321
Commercial/Industrial and Public Utility Real	1.31555	1.29051	1.28580	1.27195	1.23497
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000
2005 Senior Citizens Operating - 5 years					
Residential/Agricultural Real	0.73032	0.72679	0.68156	0.67894	0.67769
Commercial/Industrial and Public Utility Real	0.74284	0.72871	0.72605	0.71823	0.69735
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000	0.75000
2005 DD Operating - 10 years					
Residential/Agricultural Real	2.19096	2.18036	2.04467	2.03681	2.03306
Commercial/Industrial and Public Utility Real	2.22853	2.18613	2.17814	2.15469	2.07021
General Business and Public Utility Personal	2.25000	2.25000	2.25000	2.25000	2.25000
2005 Children Service Operating - 10 years					
Residential/Agricultural Real	0.77901	0.77524	0.72700	0.72420	0.72286
Commercial/Industrial and Public Utility Real	0.79237	0.77729	0.77445	0.76611	0.74384
General Business and Public Utility Personal	0.80000	0.80000	0.80000	0.80000	0.80000
2005 Mental Health Operating - 10 years					
Residential/Agricultural Real	0.97376	0.96905	0.90874	0.90525	0.90358
Commercial/Industrial and Public Utility Real	0.99046	0.97161	0.96806	0.95764	0.92980
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
2008 DD Operating - continuing (1)					
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000	2.19907
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000	2.20000
2011 Children Service Operating - 5 years					
Residential/Agricultural Real	2.00000	2.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	2.00000	2.00000	0.00000	0.00000	0.00000
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	\$10.01984	\$9.99166	\$8.73235	\$8.70722	\$8.69430
Commercial/Industrial and Public Utility Real	10.26974	10.15425	9.69438	9.61368	9.37629
General Business and Public Utility Personal	10.50000	10.50000	10.50000	10.50000	10.50000
<b>Total direct millage by type of property</b>					
Residential/Agricultural Real	\$11.81984	\$11.79166	\$10.53235	\$10.50722	\$10.49430
Commercial/Industrial and Public Utility Real	12.06974	11.95425	11.49438	11.41368	11.17629
General Business and Public Utility Personal	12.30000	12.30000	12.30000	12.30000	12.30000
Total Weighted Average Tax Rate	\$11.89000	\$11.84000	\$10.77000	\$10.73000	\$10.68000
Total Direct Tax Rate	\$12.30000	\$12.30000	\$12.30000	\$12.30000	\$12.30000



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

	2013	2012	2011	2010	2009
<b>Overlapping Rates by Taxing District</b>					
<b>Cities</b>					
<b>Cortland</b>					
Residential/Agricultural Real	\$16.24217	\$15.53275	\$14.99797	\$14.12242	\$14.08045
Commercial/Industrial and Public Utility Real	15.56741	14.37976	15.01883	14.76698	14.66289
General Business and Public Utility Personal	16.66000	16.66000	16.66000	16.60000	16.66000
<b>Girard</b>					
Residential/Agricultural Real	8.52686	8.51734	7.97970	6.45445	6.44746
Commercial/Industrial and Public Utility Real	8.49528	8.42366	8.77953	7.26803	7.24616
General Business and Public Utility Personal	10.40000	10.40000	10.40000	8.90000	8.90000
<b>Hubbard</b>					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
<b>Niles</b>					
Residential/Agricultural Real	0.40782	0.40609	0.36351	0.36248	0.36218
Commercial/Industrial and Public Utility Real	0.54214	0.53603	0.55419	0.54870	0.51738
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Villages</b>					
<b>McDonald</b>					
Residential/Agricultural Real	0.53318	0.53240	0.51293	0.51286	0.51211
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.43889	1.37909	1.37534
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000
<b>Orangeville</b>					
Residential/Agricultural Real	11.89057	8.91076	8.66606	8.66606	8.64595
Commercial/Industrial and Public Utility Real	11.23563	8.43361	8.46376	8.46376	8.46376
General Business and Public Utility Personal	12.10000	12.10000	12.10000	12.10000	12.10000
<b>West Farmington</b>					
Residential/Agricultural Real	6.01388	5.98022	5.71404	5.69186	5.69186
Commercial/Industrial and Public Utility Real	9.60000	9.60000	7.20348	7.20348	7.20348
General Business and Public Utility Personal	9.60000	9.60000	9.60000	9.60000	9.60000
<b>Yankee Lake</b>					
Residential/Agricultural Real	8.15484	8.15484	7.87724	7.87670	7.87684
Commercial/Industrial and Public Utility Real	7.54009	7.54009	7.69151	7.69151	7.69151
General Business and Public Utility Personal	8.90000	8.90000	8.90000	8.90000	8.90000
<b>Townships</b>					
<b>Bazetta</b>					
Residential/Agricultural Real	11.65374	11.60557	10.61888	10.57511	10.56552
Commercial/Industrial and Public Utility Real	14.49490	13.87962	13.84415	14.07130	12.25327
General Business and Public Utility Personal	16.70000	16.70000	16.70000	16.70000	16.70000
<b>Bloomfield</b>					
Residential/Agricultural Real	3.57781	3.55602	3.77545	3.75684	4.12257
Commercial/Industrial and Public Utility Real	4.26543	4.26543	4.10451	4.10807	4.95840
General Business and Public Utility Personal	4.50000	4.50000	4.50000	4.50000	6.00000

2008	2007	2006	2005	2004
\$14.16089	\$14.16202	\$12.15769	\$13.93069	\$13.93682
14.74444	14.74891	12.65699	14.79297	14.82296
16.66000	16.66000	16.66000	17.00000	17.00000
6.43694	4.63846	4.53807	5.11130	2.10922
7.23136	5.39388	5.65176	6.08002	3.08575
8.90000	7.10000	7.10000	7.10000	4.10000
0.57908	0.57908	0.57887	0.63158	0.63218
0.73390	0.71346	0.70035	0.76666	0.76703
0.90000	0.90000	0.90000	0.90000	0.90000
0.36241	0.36218	0.36027	0.40257	0.40252
0.51723	0.51654	0.48706	0.54788	0.55001
1.00000	1.00000	1.00000	1.00000	1.00000
0.51202	0.51252	0.51208	0.55567	0.55556
1.37534	1.32824	1.31085	1.41629	1.23083
1.50000	1.50000	1.50000	1.50000	1.50000
7.68359	8.51527	8.50584	9.24906	8.05254
7.46376	8.25136	8.51666	10.47651	9.62729
12.10000	12.10000	12.10000	12.10000	12.10000
5.66792	5.66792	5.66679	6.55190	6.48378
7.20396	7.20396	7.20170	7.80718	7.80718
9.60000	9.60000	9.60000	9.60000	9.60000
7.87684	7.87684	5.37168	6.01165	3.49226
7.69151	8.69151	5.19151	5.78129	3.90000
8.90000	8.90000	6.40000	6.40000	3.90000
8.56490	8.59303	8.54459	9.92902	9.95001
10.66970	10.66357	10.50155	11.75198	11.77549
14.70000	14.70000	14.70000	14.70000	14.70000
1.94615	1.97823	1.96268	2.38883	2.38239
2.89630	3.10531	3.10111	3.62595	3.62595
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

	2013	2012	2011	2010	2009
<b>Braceville</b>					
Residential/Agricultural Real	\$3.32545	\$3.30734	\$3.31569	\$3.28867	\$3.25138
Commercial/Industrial and Public Utility Real	4.81469	4.81317	4.49632	4.46438	4.50706
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000	5.00000
<b>Bristol</b>					
Residential/Agricultural Real	3.92399	3.90515	3.91291	3.89607	3.88923
Commercial/Industrial and Public Utility Real	4.67361	4.67361	4.38923	4.28984	4.27052
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000	7.70000
<b>Brookfield</b>					
Residential/Agricultural Real	10.40079	10.35380	9.85002	9.82235	9.79211
Commercial/Industrial and Public Utility Real	11.76842	11.59969	11.72827	11.67971	11.34288
General Business and Public Utility Personal	15.70000	15.70000	15.70000	15.70000	15.70000
<b>Champion</b>					
Residential/Agricultural Real	7.17800	5.90407	5.77766	5.74632	5.74669
Commercial/Industrial and Public Utility Real	10.32909	10.31827	10.30236	10.30066	9.82128
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000	10.40000
<b>Farmington</b>					
Residential/Agricultural Real	4.62888	4.58869	4.62767	4.74528	4.88440
Commercial/Industrial and Public Utility Real	6.46327	6.46327	5.50798	5.65824	5.85824
General Business and Public Utility Personal	6.90000	6.90000	6.90000	7.05000	6.90000
<b>Fowler</b>					
Residential/Agricultural Real	4.03209	4.00708	3.97174	3.96179	3.95240
Commercial/Industrial and Public Utility Real	4.47536	4.40657	4.21907	4.23528	4.23252
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000	7.50000
<b>Greene</b>					
Residential/Agricultural Real	4.08268	4.06276	4.33237	4.35223	4.30553
Commercial/Industrial and Public Utility Real	7.80000	7.80000	5.63334	5.69760	5.69760
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000	7.80000
<b>Gustavus</b>					
Residential/Agricultural Real	6.27377	6.25592	6.87312	6.86848	6.86769
Commercial/Industrial and Public Utility Real	7.90480	7.90480	8.20928	8.20928	8.21107
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000	8.80000
<b>Hartford</b>					
Residential/Agricultural Real	1.76417	0.76176	0.76127	0.76183	0.76064
Commercial/Industrial and Public Utility Real	2.01985	1.01985	1.02428	1.02431	1.02431
General Business and Public Utility Personal	3.60000	2.60000	2.60000	2.60000	2.60000
<b>Howland</b>					
Residential/Agricultural Real	9.50000	7.66642	7.09803	7.07084	7.06372
Commercial/Industrial and Public Utility Real	9.50000	8.37448	8.15745	8.05740	7.91260
General Business and Public Utility Personal	9.50000	10.00000	10.00000	10.00000	10.00000
<b>Hubbard</b>					
Residential/Agricultural Real	11.05549	11.04808	9.96227	9.92825	10.15517
Commercial/Industrial and Public Utility Real	11.04856	11.04498	9.98352	9.97254	10.08895
General Business and Public Utility Personal	11.25000	11.25000	10.25000	10.25000	10.25000

2008	2007	2006	2005	2004
\$3.25489	\$3.25670	\$3.23787	\$3.65307	\$3.20199
4.46801	3.84076	3.60155	4.63711	4.48644
5.00000	5.00000	5.00000	5.00000	5.00000
3.88559	3.88742	3.87090	4.48305	4.49543
4.27052	4.26850	4.26850	4.80081	4.99013
7.70000	7.70000	7.70000	7.70000	7.70000
9.78756	9.12215	9.08093	10.08352	8.11043
11.29569	10.57990	10.40119	11.69845	9.70556
15.70000	15.70000	15.70000	15.70000	13.70000
5.73524	5.73767	5.72453	6.28233	6.28519
9.82348	9.65622	8.75899	10.25643	10.26236
10.40000	10.40000	10.40000	10.40000	10.40000
4.55054	4.53264	4.69263	5.87484	5.86673
5.50846	5.50846	5.85734	6.55250	6.55250
6.90000	7.25000	7.25000	7.40000	7.40000
3.98447	3.98368	3.96984	4.33306	4.31949
4.13903	4.13039	4.07684	4.92976	4.75979
7.50000	7.50000	7.50000	7.50000	7.50000
4.32703	4.32536	4.30509	5.16982	5.22160
5.69760	5.69760	5.69760	6.79322	6.79830
7.80000	7.80000	7.80000	7.80000	7.80000
6.94099	6.93752	6.91285	8.07391	8.06639
8.21107	8.21107	8.21107	8.80000	8.80000
8.80000	8.80000	8.80000	8.80000	8.80000
0.76654	0.76854	0.76662	0.82630	0.82562
1.02608	1.02618	0.99243	1.30304	1.28642
2.60000	2.60000	2.60000	2.60000	2.60000
7.06394	7.05555	7.02984	4.27762	4.39056
7.77698	7.72620	7.63026	6.33339	6.30459
10.00000	10.00000	10.00000	10.00000	10.00000
8.66811	8.66123	5.79280	6.49361	6.90357
8.97566	8.95797	6.41818	8.11650	8.27650
11.50000	11.50000	11.50000	11.50000	11.50000

(continued)

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

	2013	2012	2011	2010	2009
<b>Johnston</b>					
Residential/Agricultural Real	\$3.24606	\$3.23428	\$3.20419	\$3.16981	\$3.12974
Commercial/Industrial and Public Utility Real	3.85524	3.85171	3.70996	6.70996	3.70984
General Business and Public Utility Personal	6.50000	6.50000	6.50000	6.50000	6.50000
<b>Kinsman</b>					
Residential/Agricultural Real	7.06626	5.56561	5.54363	5.51050	5.49155
Commercial/Industrial and Public Utility Real	8.70122	6.93828	7.27887	7.20759	7.19754
General Business and Public Utility Personal	12.30000	10.80000	10.80000	10.80000	10.80000
<b>Liberty</b>					
Residential/Agricultural Real	18.83385	20.02481	18.84559	18.75282	18.76681
Commercial/Industrial and Public Utility Real	20.33347	21.44135	21.08918	20.39541	20.12920
General Business and Public Utility Personal	23.00000	24.25000	24.25000	24.25000	24.25000
<b>Mecca</b>					
Residential/Agricultural Real	1.93949	1.93275	1.92476	1.91951	1.91461
Commercial/Industrial and Public Utility Real	2.05768	2.05768	2.11230	2.11230	2.03365
General Business and Public Utility Personal	4.65000	4.65000	4.65000	4.65000	4.65000
<b>Mesopotamia</b>					
Residential/Agricultural Real	3.84617	3.81845	4.01344	3.99189	3.97584
Commercial/Industrial and Public Utility Real	5.95440	5.95128	4.62755	4.51051	4.50998
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000	7.00000
<b>Newton</b>					
Residential/Agricultural Real	1.68461	0.88192	0.89230	0.89080	0.88690
Commercial/Industrial and Public Utility Real	3.00000	2.47998	1.46613	1.46618	1.46618
General Business and Public Utility Personal	3.00000	2.50000	2.50000	2.50000	2.50000
<b>Southington</b>					
Residential/Agricultural Real	1.31078	1.30735	1.29192	1.28839	1.27977
Commercial/Industrial and Public Utility Real	1.38505	1.38185	1.32407	1.32407	1.32407
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000	3.90000
<b>Vernon</b>					
Residential/Agricultural Real	3.23009	3.22379	3.19543	3.18935	3.18551
Commercial/Industrial and Public Utility Real	2.82216	2.85393	3.60360	3.60360	3.60360
General Business and Public Utility Personal	4.50000	4.50000	4.50000	4.50000	4.50000
<b>Vienna</b>					
Residential/Agricultural Real	5.19022	5.17423	5.01452	5.01101	5.00752
Commercial/Industrial and Public Utility Real	5.20584	5.18062	4.86213	4.86226	4.84508
General Business and Public Utility Personal	5.70000	5.70000	5.70000	5.70000	5.70000
<b>Warren</b>					
Residential/Agricultural Real	10.48725	6.45725	6.08680	6.05000	6.04350
Commercial/Industrial and Public Utility Real	14.41551	10.41074	10.38030	10.38030	10.37620
General Business and Public Utility Personal	14.50000	10.50000	10.50000	10.50000	10.50000
<b>Weathersfield</b>					
Residential/Agricultural Real	6.50085	6.49177	6.31852	6.30898	6.30204
Commercial/Industrial and Public Utility Real	7.44014	7.34544	7.37903	7.38779	7.33570
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000	10.10000

2008	2007	2006	2005	2004
\$3.15819	\$3.15656	\$3.12440	\$5.94653	\$3.47874
3.70984	3.72327	3.58268	4.73249	4.81485
6.50000	6.50000	6.50000	6.50000	6.50000
5.52357	4.82000	4.77388	5.50931	5.52605
7.19286	6.16814	5.96890	6.64771	6.78271
10.80000	10.80000	10.80000	10.80000	10.80000
17.46682	15.50251	15.39106	16.55276	12.50568
19.11999	17.11395	16.67542	18.08487	15.16162
23.00000	21.00000	21.00000	21.00000	21.10000
1.90623	1.90612	1.89933	2.17180	2.17666
2.01572	2.01572	2.00105	2.37047	2.39983
4.65000	4.65000	4.65000	4.65000	4.65000
3.98549	3.98907	3.99097	4.87115	4.90066
4.55831	4.58342	4.59250	5.74182	5.74182
7.00000	7.00000	7.00000	7.00000	7.00000
0.88610	0.88836	0.88287	2.07585	2.08021
1.59731	1.59731	1.58132	3.17453	3.18346
2.50000	2.50000	2.50000	4.25000	4.25000
1.28227	1.28151	1.27613	1.46141	1.46257
1.32831	1.32831	1.29062	1.56457	1.56271
3.90000	3.90000	3.90000	3.90000	3.90000
1.71334	2.57999	2.56816	2.93351	2.64066
2.10360	3.15540	3.15540	3.68692	3.68692
3.00000	4.50000	4.50000	4.50000	4.50000
4.00739	4.01112	3.13011	2.74570	2.74419
3.90949	3.90790	3.03960	3.07692	3.07632
4.70000	4.70000	4.20000	4.40000	4.40000
6.03114	5.91542	6.00219	6.93579	5.43811
10.16138	10.17490	10.09820	9.42959	7.89816
10.50000	10.50000	10.50000	10.50000	9.00000
4.81307	4.80821	4.79901	5.39685	5.39610
6.41603	6.43780	6.37297	7.11455	7.09320
10.10000	10.10000	10.10000	10.10000	10.10000

(continued)

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

	2013	2012	2011	2010	2009
<b>Special Districts</b>					
<b>Warren Trumbull County Public Library</b>					
Residential/Agricultural Real	\$0.88066	\$0.87910	\$0.86163	\$0.86058	\$0.85973
Commercial/Industrial and Public Utility Real	0.95535	0.94783	0.94565	0.94142	0.92945
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Howland Township Park District</b>					
Residential/Agricultural Real	0.26602	0.26462	0.24480	0.24386	0.24361
Commercial/Industrial and Public Utility Real	0.29366	0.27742	0.27023	0.26692	0.26212
General Business and Public Utility Personal	0.35000	0.35000	0.35000	0.35000	0.35000
<b>Newton Falls Public Library</b>					
Residential/Agricultural Real	1.99815	2.00000	0.83497	0.83319	0.83089
Commercial/Industrial and Public Utility Real	2.00000	2.00000	1.20476	1.20307	1.19661
General Business and Public Utility Personal	2.00000	2.00000	1.50000	1.50000	1.50000
<b>Hubbard Public Library</b>					
Residential/Agricultural Real	1.90000	1.90000	1.90000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.88899	1.85730	1.90000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	1.90000	1.90000	0.00000	0.00000
<b>Girard Free Library</b>					
Residential/Agricultural Real	1.50000	1.50000	1.50000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.42356	1.44549	1.50000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	0.00000	0.00000
<b>McKinley Memorial Library</b>					
Residential/Agricultural Real	1.50000	1.50000	1.50000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	0.00000	0.00000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	0.00000	0.00000
<b>Hubbard Township Free Public Park</b>					
Residential/Agricultural Real	0.75078	0.74865	0.69458	0.69458	0.69585
Commercial/Industrial and Public Utility Real	0.76193	0.74914	0.76071	0.76071	0.74338
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Newton Falls Joint Fire District</b>					
Residential/Agricultural Real	0.80703	0.80783	0.80817	0.80683	0.80463
Commercial/Industrial and Public Utility Real	0.99708	0.97285	0.94016	0.93883	0.93373
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Eagle Joint Fire District</b>					
Residential/Agricultural Real	1.20000	1.20000	1.20000	1.19749	1.19968
Commercial/Industrial and Public Utility Real	1.19305	1.17303	1.20000	1.20000	1.20000
General Business and Public Utility Personal	1.20000	1.20000	1.20000	1.20000	1.20000
<b>Bristol Public Library</b>					
Residential/Agricultural Real	1.00000	0.99802	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	0.00000	0.00000	0.00000
<b>Kinsman Free Public Library</b>					
Residential/Agricultural Real	1.88655	1.88208	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.83609	1.79580	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.90000	1.90000	0.00000	0.00000	0.00000

2008	2007	2006	2005	2004
\$0.85988	\$0.86011	\$0.25880	\$0.28676	\$0.28699
0.92688	0.92490	0.31595	0.35239	0.35217
1.00000	1.00000	0.40000	0.40000	0.40000
0.24362	0.24333	0.24244	0.26434	0.26452
0.25763	0.25595	0.25277	0.27997	0.27870
0.35000	0.35000	0.35000	0.35000	0.35000
0.83089	0.83208	0.82812	0.91760	0.92325
1.22103	1.21987	1.20004	1.28451	1.27520
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
0.69604	0.69552	0.69460	0.77727	0.77819
0.73570	0.72403	0.71241	0.83460	0.83247
1.00000	1.00000	1.00000	1.00000	1.00000
0.80472	0.80588	0.80254	0.88954	0.89491
0.95299	0.95208	0.93719	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	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

(continued)

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

	2013	2012	2011	2010	2009
<b>Joint Vocational School</b>					
Trumbull County					
Residential/Agricultural Real	\$2.15928	\$2.14819	\$2.02082	\$2.01205	\$2.00806
Commercial/Industrial and Public Utility Real	2.17258	2.14884	2.13324	2.10965	2.06241
General Business and Public Utility Personal	2.40000	2.40000	2.40000	2.40000	2.40000
<b>Out-of-County School Districts</b>					
Auburn Joint Vocational					
Residential/Agricultural Real	1.50000	1.50000	1.50000	1.50000	1.50000
Commercial/Industrial and Public Utility Real	1.50000	1.50000	1.50000	1.50000	1.50000
General Business and Public Utility Personal	1.50000	1.50000	1.50000	1.50000	1.50000
Mahoning County Joint Vocational					
Residential/Agricultural Real	2.09933	2.10000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00249	2.00000	2.01838	2.00330	2.00431
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Cardinal Local School District					
Residential/Agricultural Real	21.06132	21.75980	21.38933	21.22468	21.70897
Commercial/Industrial and Public Utility Real	27.85880	27.99767	28.15214	27.92201	27.49636
General Business and Public Utility Personal	50.13000	50.86000	50.77000	50.64000	51.15000
Jackson Milton Local School District					
Residential/Agricultural Real	27.50079	27.70097	27.75738	27.81406	27.85729
Commercial/Industrial and Public Utility Real	27.55867	27.75868	27.96809	27.86784	27.87077
General Business and Public Utility Personal	39.65000	39.85000	39.85000	39.95000	39.95000
<b>School</b>					
Bloomfield-Mespo Local School District					
Residential/Agricultural Real	21.57111	21.44259	21.90704	21.74310	21.71644
Commercial/Industrial and Public Utility Real	32.63749	32.62105	26.82598	26.41545	26.41054
General Business and Public Utility Personal	50.20000	50.20000	50.35000	50.30000	50.30000
Bristol Local School District					
Residential/Agricultural Real	27.17029	27.05922	27.14204	27.49884	27.38230
Commercial/Industrial and Public Utility Real	30.55386	30.55386	27.90609	28.11361	28.06617
General Business and Public Utility Personal	46.15000	46.15000	46.15000	46.60000	46.60000
Brookfield Local School District					
Residential/Agricultural Real	24.05083	23.52280	22.32447	22.27894	22.22980
Commercial/Industrial and Public Utility Real	27.90223	27.16057	27.03281	26.94471	26.33348
General Business and Public Utility Personal	46.30000	45.85000	45.50000	45.50000	45.50000
Champion Local School District					
Residential/Agricultural Real	26.50489	26.28482	25.80954	25.67899	25.67997
Commercial/Industrial and Public Utility Real	33.52870	33.23566	32.80197	32.72151	31.12750
General Business and Public Utility Personal	39.55000	36.45000	36.30000	36.25000	36.20000
Girard City School District					
Residential/Agricultural Real	35.30499	35.23412	31.66195	31.66319	31.58507
Commercial/Industrial and Public Utility Real	33.63000	33.96930	33.86283	33.94532	33.89137
General Business and Public Utility Personal	50.00000	50.00000	49.05000	49.15000	49.10000
Howland Local School District					
Residential/Agricultural Real	30.79139	30.20564	28.41216	28.34569	28.23060
Commercial/Industrial and Public Utility Real	31.83467	30.60279	30.30354	30.07461	29.12772
General Business and Public Utility Personal	39.25000	38.75000	38.35000	38.30000	38.20000

2008	2007	2006	2005	2004
\$2.00900	\$2.01008	\$2.00000	\$2.00000	\$2.00728
2.05500	2.03852	2.00000	2.15325	2.14629
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
2.00000	2.00000	2.00000	2.00085	2.00387
2.00000	2.00000	2.00000	2.04402	2.03781
2.10000	2.10000	2.10000	2.10000	2.10000
21.75485	19.37828	19.47965	22.63750	22.73443
27.44988	25.94188	25.98120	30.16933	30.16626
51.15000	51.15000	51.15000	51.75000	51.75000
28.16421	28.16421	25.91509	26.11799	26.11235
28.22300	28.22300	25.97492	26.21951	26.19672
40.30000	40.30000	41.90000	41.95000	41.95000
21.76131	21.85842	18.75002	22.14652	22.37247
26.39248	27.07174	24.13120	29.12307	29.27307
50.30000	50.30000	47.35000	48.10000	48.25000
27.40011	27.37532	27.02287	24.01130	24.21901
28.06639	28.06077	28.05968	26.57623	27.27578
46.60000	46.60000	46.60000	43.10000	48.50000
22.22278	15.39027	15.32150	17.01499	17.05838
26.24781	19.34507	19.02094	21.39106	21.42092
45.50000	39.10000	39.10000	39.10000	39.10000
25.60054	26.15677	26.06874	27.41469	27.61565
31.08204	31.28673	29.38426	33.77592	33.98816
36.20000	36.75000	36.70000	38.00000	38.20000
31.34445	26.99907	26.75324	29.71503	23.40109
33.64005	29.22826	28.93133	32.96821	26.75247
48.90000	44.55000	44.40000	45.20000	38.90000
28.08205	28.26603	27.86107	29.08859	29.39514
28.75667	28.90701	27.89185	29.14635	29.49392
38.05000	38.25000	37.90000	39.05000	39.35000

(continued)

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

	2013	2012	2011	2010	2009
<b>Hubbard Exempted Village School District</b>					
Residential/Agricultural Real	\$33.05477	\$33.35930	\$31.11122	\$31.99909	\$31.97610
Commercial/Industrial and Public Utility Real	37.22367	37.22518	36.54477	37.34421	36.83289
General Business and Public Utility Personal	53.65000	54.00000	52.85000	53.80000	53.75000
<b>Joseph Badge Local School District</b>					
Residential/Agricultural Real	28.97558	29.33895	29.69722	29.71910	29.74153
Commercial/Industrial and Public Utility Real	29.73158	29.77559	30.99670	30.91739	30.94937
General Business and Public Utility Personal	35.00000	35.40000	35.70000	35.75000	35.80000
<b>Labrae Local School District</b>					
Residential/Agricultural Real	23.90912	24.31522	23.82269	23.67645	23.36705
Commercial/Industrial and Public Utility Real	39.14465	39.49247	38.50471	38.38227	38.20867
General Business and Public Utility Personal	51.25000	51.75000	51.75000	51.70000	51.50000
<b>Lakeview Local School District</b>					
Residential/Agricultural Real	29.05539	28.64317	26.82077	22.85364	22.71571
Commercial/Industrial and Public Utility Real	29.40855	28.38141	28.25355	24.54180	22.84686
General Business and Public Utility Personal	42.30000	41.95000	41.35000	37.45000	37.65000
<b>Liberty Local School District</b>					
Residential/Agricultural Real	37.97844	37.77910	35.35019	35.29864	35.26147
Commercial/Industrial and Public Utility Real	36.27008	35.89661	36.43751	35.79491	35.51645
General Business and Public Utility Personal	46.10000	46.05000	45.20000	45.25000	45.20000
<b>Lordstown Local School District</b>					
Residential/Agricultural Real	25.12947	25.31667	24.21073	24.09790	24.11612
Commercial/Industrial and Public Utility Real	35.89332	36.30000	30.74282	29.57614	29.37155
General Business and Public Utility Personal	36.00000	36.30000	35.35000	35.25000	35.30000
<b>Maplewood Local School District</b>					
Residential/Agricultural Real	27.82383	27.00780	27.83028	27.74354	27.71338
Commercial/Industrial and Public Utility Real	27.35455	26.59987	27.24492	28.49328	28.22556
General Business and Public Utility Personal	43.15000	42.40000	43.15000	43.15000	43.25000
<b>Mathews Local School District</b>					
Residential/Agricultural Real	31.14035	26.06940	26.06940	25.52854	25.24425
Commercial/Industrial and Public Utility Real	34.57917	29.85038	28.68698	27.77606	26.88569
General Business and Public Utility Personal	50.20000	45.55000	45.55000	45.65000	46.16000
<b>McDonald Local School District</b>					
Residential/Agricultural Real	35.91191	37.43986	28.29121	28.38567	23.35981
Commercial/Industrial and Public Utility Real	57.25000	58.80000	48.25852	47.08794	42.00743
General Business and Public Utility Personal	57.25000	58.80000	51.25000	51.35000	46.35000
<b>Newton Falls Exempted Village School District</b>					
Residential/Agricultural Real	22.27126	22.53552	22.77789	24.84879	24.65512
Commercial/Industrial and Public Utility Real	23.19322	23.05098	22.82056	24.96713	24.73159
General Business and Public Utility Personal	32.35000	32.60000	32.85000	35.05000	34.90000
<b>Niles City School District</b>					
Residential/Agricultural Real	34.32861	34.25032	31.35751	31.25612	31.03984
Commercial/Industrial and Public Utility Real	37.27724	36.96673	35.56435	35.38725	35.17307
General Business and Public Utility Personal	49.20000	49.20000	48.05000	48.00000	47.80000

2008	2007	2006	2005	2004
\$31.58064	\$31.96969	\$26.15001	\$29.08680	\$29.10648
36.22861	36.31796	30.20882	34.61054	34.55391
53.35000	53.75000	47.65000	49.10000	49.10000
29.76023	30.39720	30.46831	32.17580	31.98042
30.94687	30.86598	30.56603	32.35089	32.11512
35.80000	40.45000	37.60000	39.20000	39.00000
23.20168	23.44315	23.36183	27.19170	26.59640
36.71157	35.82902	34.93123	36.54908	36.52357
51.35000	52.20000	52.20000	53.00000	53.00000
22.67884	22.50608	22.13606	23.21144	23.26586
23.15811	22.95566	22.27567	23.36357	23.41727
37.60000	37.10000	36.80000	37.80000	37.85000
35.21157	32.29665	35.02261	29.82570	29.92832
35.71981	35.73891	35.14888	30.29286	30.48662
45.20000	45.25000	45.10000	38.60000	38.70000
22.92929	24.45206	23.60001	25.05001	25.65001
27.74922	28.72852	27.89557	33.59685	34.15914
34.10000	35.60000	34.80000	36.25000	36.85000
27.73279	27.72836	22.12321	23.22135	23.43177
27.68845	27.71027	21.89945	23.11973	23.37095
43.20000	43.20000	37.70000	38.50000	38.70000
25.37789	25.40315	25.27433	27.40471	26.78467
27.10251	27.08297	26.48943	31.86334	33.60883
46.16000	46.16000	46.16000	46.96000	49.88000
23.11015	22.92160	23.15193	23.86960	23.70600
41.75743	40.67744	40.54586	44.44708	40.07358
46.10000	45.90000	46.15000	46.70000	46.55000
28.10512	28.32773	28.30267	28.98940	28.59486
28.46125	28.64598	28.43424	30.06420	29.54919
38.35000	38.55000	38.60000	39.20000	38.80000
25.60408	25.60049	25.31320	21.46605	21.36373
29.75411	29.65642	29.24804	27.11396	26.82268
42.35000	42.35000	42.15000	38.25000	38.15000

(continued)

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

	2013	2012	2011	2010	2009
<b>Southington Local School District</b>					
Residential/Agricultural Real	\$28.64110	\$28.60234	\$28.27823	\$27.98837	\$27.78820
Commercial/Industrial and Public Utility Real	29.30354	29.26781	28.46834	28.21834	28.11834
General Business and Public Utility Personal	45.55000	45.55000	45.40000	45.15000	45.05000
<b>Warren City School District</b>					
Residential/Agricultural Real	44.27954	44.32715	38.21776	37.81560	37.47122
Commercial/Industrial and Public Utility Real	46.98543	47.33155	45.62077	45.10799	44.45463
General Business and Public Utility Personal	57.40000	57.60000	54.80000	54.55000	54.25000
<b>Weathersfield Local School District</b>					
Residential/Agricultural Real	33.42399	25.88683	24.68784	24.70707	24.65144
Commercial/Industrial and Public Utility Real	39.00236	31.07968	30.20565	30.25429	30.41787
General Business and Public Utility Personal	57.05000	49.55000	49.15000	49.20000	49.15000

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.

(1) In 2007, the voters approved a continuing operating levy for the Development Disabilities Board with an increase in millage.

**Source:** Ohio Department of Taxation

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2008	2007	2006	2005	2004
\$31.81601	\$19.35689	\$22.44191	\$23.78593	\$24.08681
32.35192	23.10192	22.59783	24.75021	25.03061
50.05000	40.80000	40.75000	41.95000	42.25000
36.23493	36.96924	36.83852	39.59207	39.57018
42.72661	43.48592	43.04222	45.57768	45.36751
53.05000	53.80000	53.75000	54.90000	54.95000
23.72748	25.00430	25.40001	26.85996	21.96598
29.44272	30.86436	31.15221	33.31373	28.50037
48.20000	49.50000	49.90000	49.90000	45.00000

**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
2013	\$38,535,744	\$36,731,559	95.32%	\$1,620,253	\$38,351,812	99.52%
2012	38,543,226	36,075,348	93.60	1,536,233	37,611,581	97.58
2011	36,798,767	34,585,255	93.98	1,524,138	36,109,393	98.13
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

**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.

**Note:** The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

**Trumbull County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2013 and 2004 (1)*

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Marion Plaza	\$15,187,000	0.49 %
General Motors Corporation	14,580,850	0.47
Warren Ohio Hospital Company LLC	13,932,350	0.45
Cafaro Ross Partnership	7,274,150	0.23
Youngstown Ohio Hospital Company LLC	7,206,950	0.22
Sears Roebuck	6,241,150	0.20
WCI Steel Acquisition	5,868,110	0.19
Warren Ohio Rehab Hospital Company LLC	4,232,450	0.15
Walmart Real Estate	4,129,620	0.13
Great East Mall Inc	3,854,670	0.12
Totals	<u>\$82,507,300</u>	<u>2.65 %</u>
Total Real Property Assessed Valuation	<u>\$3,119,142,050</u>	

Name of Taxpayer	2004	
	Assessed Value	Percent of Real Property Assessed Value
General Motors Corporation	\$23,836,890	0.83 %
Delphi Automotive Systems	13,290,820	0.47
K Mart Corporation	7,211,910	0.25
WCI Steel Acquisition	7,094,810	0.25
RMI Titanium	2,280,830	0.08
Thomas Steel Strip	1,882,340	0.07
GE Lighting, Incorporated	1,510,690	0.05
Dietrich Industries	1,218,460	0.04
Alcan Aluminium Corporation	960,810	0.03
Excel Extrusions, Incorporated	488,920	0.02
Totals	<u>\$59,776,480</u>	<u>2.09 %</u>
Total Real Property Assessed Valuation	<u>\$2,854,501,450</u>	

(1) The amounts presented represent the assessed values upon which 2012 and 2003 collections were based.

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

**Trumbull County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2013 and 2006*

Name of Taxpayer	2013 (1)	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$80,917,940	65.86 %
American Transmission Systems	19,883,650	16.18
East Ohio Gas	10,632,960	8.65
Genon Power Midwest	7,826,890	6.38
Aqua Ohio	1,993,620	1.62
Cleveland Electric Illumination	349,280	0.28
Eastern Natural Gas	340,660	0.28
Northeast Ohio Gas	323,030	0.26
Orwell Natural Gas	299,480	0.24
Youngstown Belt Railroad Company	78,350	0.06
Totals	<u>\$122,645,860</u>	<u>99.81 %</u>
Total Public Utility Assessed Valuation	<u>\$122,874,110</u>	

Name of Taxpayer	2006 (2)	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison	\$56,714,620	40.14 %
American Transmission Systems	18,844,910	13.34
United Telephone	15,053,040	10.65
Orion Power Midwest	9,815,870	6.95
Ohio Bell Telephone	7,748,950	5.48
East Ohio Gas	7,481,820	5.30
Norfolk Southern Combined	6,140,380	4.35
CSX Transportation	2,458,260	1.74
Aqua Ohio	1,633,650	1.16
Youngstown-Warren MSA	1,620,050	1.14
Totals	<u>\$127,511,550</u>	<u>90.25 %</u>
Total Public Utility Assessed Valuation	<u>\$141,281,080</u>	

(1) The amounts presented represent the assessed values upon which 2013 collections were based.

(2) Information prior to 2006 is unavailable.

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

**Trumbull County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2013*

<u>Political Subdivision</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
<b>Direct - Trumbull County</b>			
General Obligation Bonds	\$14,343,857	100.00 %	\$14,343,857
Special Assessment Bonds	815,701	100.00	815,701
Revenue Bonds	2,545,000	100.00	2,545,000
General Obligation Notes	2,000,000	100.00	2,000,000
OPWC Loans	1,421,431	100.00	1,421,431
Capital Leases	<u>806,487</u>	100.00	<u>806,487</u>
<i>Total Direct - Trumbull County</i>	<u>21,932,476</u>		<u>21,932,476</u>
<b>Overlapping</b>			
Cities Wholly Within the County	50,082,715	100.00	50,082,715
Villages Wholly Within the County	9,361,981	100.00	9,361,981
Townships Wholly Within the County	1,842,994	100.00	1,842,994
School Districts Wholly Within the County	132,711,766	100.00	132,711,766
Cardinal Local School District	9,922,113	1.00	99,221
Hubbard Exempted Village School District	27,230,892	99.00	26,958,583
Jackson Milton Local School District	14,120,000	1.00	141,200
Weathersfield Local School District	<u>10,132,935</u>	92.00	<u>9,322,300</u>
<i>Total Overlapping</i>	<u>255,405,396</u>		<u>230,520,760</u>
<i>Totals</i>	<u><u>\$277,337,872</u></u>		<u><u>\$252,453,236</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2013.

Source: Trumbull County Auditor

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

Year	Governmental Activities						
	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Notes Payable	OPWC Loans	OWDA Loans	Capital Leases
2013	\$14,343,857	\$815,701	\$2,545,000	\$2,000,000	\$1,421,431	\$0	\$806,487
2012	15,816,314	1,126,238	2,955,000	0	1,540,117	0	101,266
2011	17,253,562	1,426,738	3,355,000	0	1,658,804	0	75,278
2010	18,097,301	1,784,927	3,740,000	0	1,777,489	258,953	189,571
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

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

Source: Office of the Auditor, Trumbull County, Ohio

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Business-Type Activities

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General Obligation Bonds	Revenue Bonds	OPWC Loans	OWDA Loans	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$781,941	\$3,095,500	\$1,810,060	\$10,654,625	\$825,000	\$28,154	\$39,127,756	0.57 %	\$186
646,872	3,141,400	1,788,188	8,672,854	1,478,000	36,861	37,303,110	0.56	177
845,840	3,185,500	1,924,946	7,899,695	1,100,000	0	38,725,363	0.60	184
1,023,134	3,227,600	1,560,153	7,722,212	527,267	0	39,908,607	0.62	220
627,332	3,268,000	1,654,649	8,190,515	125,000	0	41,106,519	0.63	220
722,472	3,308,800	984,368	2,714,599	2,155,000	0	39,857,858	0.66	223
811,751	2,665,800	1,061,147	2,548,708	0	0	48,207,902	0.80	223
895,498	2,698,400	1,137,926	3,584,704	0	0	48,411,561	0.80	221
979,573	1,818,400	1,214,705	4,596,433	1,075,000	0	39,058,203	0.65	178
1,062,787	1,837,600	727,560	5,524,615	1,075,000	0	39,755,725	0.08	180

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

	2013	2012	2011	2010
Tax Valuation	<u>\$3,242,016,160</u>	<u>\$3,254,958,540</u>	<u>\$3,417,092,320</u>	<u>\$3,425,170,295</u>
Debt Limit (1)	<u>\$79,550,404</u>	<u>\$79,873,964</u>	<u>\$83,927,308</u>	<u>\$84,129,257</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	14,951,418	16,256,121	17,859,861	18,998,067
Revenue Bonds	5,640,500	6,096,400	6,540,500	6,967,600
Special Assessment Bonds	812,579	1,120,877	1,419,138	1,846,932
OWDA Loans	10,654,625	8,672,854	7,899,695	7,981,165
OPWC Loans	3,231,491	3,328,305	3,206,985	3,337,642
Notes	<u>3,903,000</u>	<u>2,038,000</u>	<u>1,500,000</u>	<u>2,810,000</u>
Total Gross Indebtedness	39,193,613	37,512,557	38,426,179	41,941,406
Less:				
General Obligation Bonds - Enterprise	(774,418)	(635,121)	(829,861)	(1,019,067)
General Obligation Bonds - Jail Construction (2)	0	0	0	0
Revenue Bonds	(5,640,500)	(6,096,400)	(6,540,500)	(6,967,600)
Special Assessment Bonds	(812,579)	(1,120,877)	(1,419,138)	(1,846,932)
OWDA Loans	(10,654,625)	(8,672,854)	(7,899,695)	(7,981,165)
OPWC Loans	(3,231,491)	(3,328,305)	(3,206,985)	(3,337,642)
Notes - Enterprise Portion	(3,903,000)	(2,038,000)	(1,500,000)	(2,810,000)
Amount Available in Debt Service Fund	<u>(132,176)</u>	<u>(86,893)</u>	<u>(83,696)</u>	<u>(87,972)</u>
Total Net Debt Applicable to Debt Limit	<u>14,044,824</u>	<u>15,534,107</u>	<u>16,946,304</u>	<u>17,891,028</u>
Legal Debt Margin	<u>\$65,505,580</u>	<u>\$64,339,857</u>	<u>\$66,981,004</u>	<u>\$66,238,229</u>
Legal Debt Margin as a Percentage of the Debt Limit	82.34%	80.55%	79.81%	78.73%
Unvoted Debt Limit (3)	\$32,420,162	\$32,549,585	\$34,170,923	\$34,251,703
Amount of Debt Subject to Limit	<u>(14,044,824)</u>	<u>(15,534,107)</u>	<u>(16,946,304)</u>	<u>(17,891,028)</u>
Unvoted Legal Debt Margin	<u>\$18,375,338</u>	<u>\$17,015,478</u>	<u>\$17,224,619</u>	<u>\$16,360,675</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	56.68%	52.28%	50.41%	47.77%

(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

2009	2008	2007	2006	2005	2004
<u>\$3,427,858,202</u>	<u>\$3,513,758,726</u>	<u>\$3,642,443,725</u>	<u>\$3,741,554,420</u>	<u>\$3,459,966,759</u>	<u>\$3,427,762,399</u>
<u>\$84,196,455</u>	<u>\$86,343,968</u>	<u>\$89,561,093</u>	<u>\$92,038,861</u>	<u>\$84,999,169</u>	<u>\$84,194,060</u>
18,888,867	20,525,473	17,164,373	16,845,223	17,012,400	19,063,716
7,383,000	7,748,800	2,665,800	2,698,400	1,818,400	1,837,600
2,135,157	2,412,914	2,681,532	2,939,683	3,170,506	3,417,190
8,685,202	3,424,077	3,454,002	4,668,619	5,842,753	6,920,410
3,550,824	2,999,229	2,606,460	2,420,914	1,811,989	1,332,705
4,625,000	9,840,000	18,100,000	17,935,000	9,700,000	6,648,000
<u>45,268,050</u>	<u>46,950,493</u>	<u>46,672,167</u>	<u>47,507,839</u>	<u>39,356,048</u>	<u>39,219,621</u>
(642,842)	(741,085)	(833,467)	(920,317)	(1,007,494)	(1,093,810)
(543,025)	(1,122,388)	(1,739,906)	(3,009,906)	(4,214,906)	(5,359,906)
(7,383,000)	(7,748,800)	(2,665,800)	(2,698,400)	(1,818,400)	(1,837,600)
(2,135,157)	(2,412,914)	(2,681,532)	(2,939,683)	(3,170,506)	(3,417,190)
(8,685,202)	(3,424,077)	(3,454,002)	(4,668,619)	(5,842,753)	(6,920,410)
(3,550,824)	(2,999,229)	(2,606,460)	(2,420,914)	(1,811,989)	(1,332,705)
(3,385,000)	0	0	0	(1,075,000)	(1,075,000)
<u>(60,376)</u>	<u>(71,422)</u>	<u>(126,491)</u>	<u>(74,368)</u>	<u>(148,658)</u>	<u>(90,074)</u>
<u>18,882,624</u>	<u>28,430,578</u>	<u>32,564,509</u>	<u>30,775,632</u>	<u>20,266,342</u>	<u>18,092,926</u>
<u>\$65,313,831</u>	<u>\$57,913,390</u>	<u>\$56,996,584</u>	<u>\$61,263,229</u>	<u>\$64,732,827</u>	<u>\$66,101,134</u>
77.57%	67.07%	63.64%	66.56%	76.16%	78.51%
\$34,278,582	\$35,137,587	\$36,424,437	\$37,415,544	\$34,599,668	\$34,277,624
<u>(18,882,624)</u>	<u>(28,430,578)</u>	<u>(32,564,509)</u>	<u>(30,775,632)</u>	<u>(20,266,342)</u>	<u>(18,092,926)</u>
<u>\$15,395,958</u>	<u>\$6,707,009</u>	<u>\$3,859,928</u>	<u>\$6,639,912</u>	<u>\$14,333,326</u>	<u>\$16,184,698</u>
44.91%	19.09%	10.60%	17.75%	41.43%	47.22%

**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)	Gross Bonded Debt (3)			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
			Governmental	Business- Type	Total		
2013	210,312	\$9,051,464,099	\$14,343,857	\$781,941	\$15,125,798	0.17 %	\$71.92
2012	210,312	9,102,982,568	15,816,314	646,872	16,463,186	0.18	78.28
2011	210,312	9,574,469,066	17,253,562	845,840	18,099,402	0.19	86.06
2010	210,312	a 9,659,383,067	18,097,301	1,023,134	19,120,435	0.20	90.91
2009	210,157	a 9,736,795,303	18,326,551	627,332	18,953,883	0.19	90.19
2008	211,317	a 11,419,926,708	19,871,460	722,472	20,593,932	0.18	97.46
2007	213,475	a 11,396,429,506	16,419,076	811,751	17,230,827	0.15	80.72
2006	219,296	a 11,285,780,312	15,963,395	895,498	16,858,893	0.15	76.88
2005	219,296	a 10,104,145,705	16,017,065	979,573	16,996,638	0.17	77.51
2004	220,486	a 10,004,939,825	17,984,184	1,062,787	19,046,971	0.19	86.39

**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

(3) Includes only general obligation bonds.

**Note:** Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Trumbull County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Water Fund*  
*Last Ten Years*

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (3)		Coverage
				Principal	Interest	
2013	\$6,934,505	\$4,078,393	\$2,856,112	\$129,934	\$24,486	18.50
2012	5,804,978	3,991,488	1,813,490	125,997	25,471	11.97
2011	4,774,047	2,672,731	2,101,316	156,499	2,261	13.24
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) Includes other non-operating revenues.

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

(3) 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 Ten Years*

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (3)		Coverage
				Principal	Interest	
2013	\$13,827,711	\$9,461,336	\$4,366,375	\$514,728	\$441,131	4.57
2012	11,617,545	7,919,211	3,698,334	606,762	300,581	4.08
2011	12,573,471	9,772,308	2,801,163	1,473,084	428,913	1.47
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) 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 Six Years (1)*

Year	Sales Tax Revenues (2)	Debt Service Requirements (3)		Coverage
		Principal	Interest	
2013	\$23,550,433	\$410,000	\$116,638	44.72
2012	23,199,883	400,000	128,638	43.89
2011	22,445,116	385,000	140,188	42.74
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*

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Year	Population (1)		Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2013	210,312		\$6,895,175	\$33,245	7.5 %
2012	210,312		6,660,002	31,826	8.1
2011	210,312		6,420,828	30,579	9.6
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

**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](http://www.bea.gov) Table CA1-3 Personal Income  
and per capita Personal Income.  
(3) [www.LMI.State.oh.us](http://www.LMI.State.oh.us) Ohio Labor Market Information

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

		2013	
Name of Employer	Nature of Business	Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	4,500	4.85 %
Youngstown Air Reserve Base	Government	2,125	2.29
Trumbull County	Government	1,627	1.76
West Corporation	Call Center	1,300	1.41
Delphi Packard	Auto Parts	1,100	1.18
Warren City School District	Educational Service	810	0.87
Ohio Security Systems	Security/Janitorial	600	0.65
RTI Niles	Titanium	575	0.62
AVI Food System	Food Service	500	0.54
Covelli Enterprise (Panera)	Food Service	500	0.54
<b>Total</b>		<b>13,637</b>	<b>14.71 %</b>
<b>Total Employment within the County</b>		<b>92,700</b>	

		2004	
Name of Employer	Nature of Business	Number of Employees	Percent of of Total Employment
General Motors Corporation	Car Manufacturing	5,500	5.67 %
Delphi Packard	Vehicle Wiring Systems	5,235	5.40
Youngstown Air Reserve Base	Air reserves	2,125	2.19
Forum Health	Health care	1,850	1.91
WCI Steel, Incorporated	Steel Products	1,800	1.85
Trumbull County	Government	1,757	1.81
Humility of Mary Health Partners	Health care	1,300	1.34
West Corporation	Call Center	1,100	1.13
Thomas Steel Incorporated	Steel Products	545	0.56
Warren City Government	Local Government	501	0.52
<b>Total</b>		<b>21,713</b>	<b>22.38 %</b>
<b>Total Employment within the County</b>		<b>97,000</b>	

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

**Trumbull County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners	150.00	142.00	134.00	144.00
Auditor	39.00	39.00	42.00	47.00
Treasurer	13.00	13.00	13.00	15.00
Prosecuting Attorney	34.00	35.00	36.00	37.00
Board of Elections	15.00	35.00	16.00	16.00
Recorder	11.00	13.00	11.00	13.00
Planning Commission	7.00	8.00	8.00	9.00
Risk Management	4.00	4.00	3.00	4.00
Judicial				
Common Pleas Court	91.00	96.00	100.00	100.00
Probate Court	29.00	28.00	30.00	30.00
Municipal Court	30.00	31.00	36.00	35.00
Clerk of Courts	31.00	29.00	28.00	31.00
Court of Appeals	3.00	3.00	3.00	4.00
Domestic Relations	70.00	70.00	69.00	70.00
County Court	34.00	31.00	33.00	29.00
Public Safety				
Sheriff	139.00	140.00	137.00	142.00
Coroner	6.00	6.00	6.00	6.00
Public Works				
Engineer	70.00	68.00	64.00	63.00
Health				
DD	346.00	349.00	342.00	346.00
Alcohol, Drug Abuse and Mental Health	45.00	45.00	44.00	47.00
Human Services				
Jobs and Family Services	171.00	168.00	171.00	186.00
Children's Services	162.00	167.00	160.00	166.00
Elderly Affairs	51.00	71.00	82.00	75.00
Veteran Services	8.00	8.00	8.00	7.00
Conservation and Recreation	7.00	6.00	7.00	6.00
Total General Government	<u>1,566.00</u>	<u>1,605.00</u>	<u>1,583.00</u>	<u>1,628.00</u>
Business-Type				
Sewer District	<u>61.00</u>	<u>62.00</u>	<u>59.00</u>	<u>58.00</u>
Total	<u><u>1,627.00</u></u>	<u><u>1,667.00</u></u>	<u><u>1,642.00</u></u>	<u><u>1,686.00</u></u>

**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

2009	2008	2007	2006	2005	2004
140.00	143.00	141.00	140.00	136.00	147.00
47.00	42.00	44.00	45.00	39.00	36.00
17.00	17.00	18.00	18.00	19.00	20.00
36.00	37.00	36.00	35.00	35.00	36.00
17.00	36.00	12.00	19.00	20.00	26.00
13.00	13.00	13.00	13.00	12.00	18.00
9.00	10.00	9.00	9.00	7.00	9.00
4.00	2.00	3.00	4.00	0.00	0.00
100.00	96.00	101.00	98.00	103.00	103.00
28.00	27.00	29.00	27.00	27.00	34.00
36.00	37.00	37.00	39.00	40.00	39.00
32.00	34.00	33.00	33.00	35.00	37.00
4.00	4.00	3.00	3.00	2.00	3.00
70.00	69.00	70.00	69.00	67.00	68.00
29.00	30.00	29.00	29.00	29.00	29.00
133.00	132.00	117.00	120.00	112.00	127.00
7.00	7.00	7.00	7.00	7.00	7.00
69.00	71.00	107.00	76.00	75.00	77.00
363.00	361.00	358.00	371.00	358.00	366.00
43.00	47.00	46.00	43.00	40.00	40.00
197.00	205.00	221.00	198.00	182.00	196.00
172.00	166.00	177.00	181.00	182.00	200.00
67.00	63.00	63.00	47.00	54.00	62.00
8.00	7.00	8.00	7.00	6.00	6.00
8.00	7.00	7.00	6.00	9.00	11.00
<u>1,649.00</u>	<u>1,663.00</u>	<u>1,689.00</u>	<u>1,637.00</u>	<u>1,596.00</u>	<u>1,697.00</u>
<u>62.00</u>	<u>61.00</u>	<u>66.00</u>	<u>66.00</u>	<u>62.00</u>	<u>60.00</u>
<u><u>1,711.00</u></u>	<u><u>1,724.00</u></u>	<u><u>1,755.00</u></u>	<u><u>1,703.00</u></u>	<u><u>1,658.00</u></u>	<u><u>1,757.00</u></u>

**Trumbull County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2013	2012	2011	2010
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,273	1,198	1,247	1,297
Number of meetings	54	51	52	52
<b>Auditor</b>				
Number of non-exempt conveyances	3,407	3,183	2,949	3,290
Number of exempt conveyances	4,426	3,935	3,665	3,328
Number of real estate transfers	7,833	7,118	6,614	6,618
Number of personal property returns	0	0	0	0
<b>Board of Elections</b>				
Number of registered voters	144,633	151,505	147,663	149,685
Number of voters last general election	35,706	102,732	71,612	74,386
Percentage of register voters that voted	24.69%	67.81%	48.50%	49.70%
<b>Recorder</b>				
Number of deeds recorded	7,734	7,038	6,601	6,663
Number of mortgages recorded	9,162	9,709	9,488	10,588
Number of military discharges recorded	24	28	28	32
<b>Building Department</b>				
Number of building permits issued	895	781	775	652
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of civil cases filed	2,488	2,652	2,842	3,337
Number of criminal cases filed	757	673	650	763
Number of domestic cases filed	1,059	1,269	1,165	2,050

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

2009	2008	2007	2006	2005	2004
1,245	1,281	1,293	1,338	1,325	1,207
52	52	51	57	52	52
3,399	3,199	3,951	4,329	4,627	4,449
4,498	4,778	4,850	5,026	5,352	5,447
7,987	7,977	8,801	9,355	9,979	9,896
0	4,321	2,126	4,527	4,879	4,899
147,582	149,261	138,010	142,516	140,675	142,436
65,575	108,441	43,497	83,906	66,031	110,747
44.43%	72.65%	31.52%	58.87%	46.94%	77.75%
7,119	7,840	8,544	9,200	9,919	9,717
11,208	12,982	16,782	20,404	23,076	25,080
41	49	35	38	54	44
680	732	757	964	1,056	1,408
3,519	3,482	3,499	3,169	3,169	3,236
658	798	607	937	693	578
1,196	2,177	2,318	1,378	1,378	1,252

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

	2013	2012	2011	2010	2009	2008
General Government						
Legislative and Executive						
Commissioners						
Vehicles	33.00	39.00	37.00	41.00	39.00	39.00
Auditor						
Vehicles	6.00	7.00	6.00	6.00	7.00	5.00
Treasurer						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
Board of Elections						
Vehicles	1.00	1.00	1.00	1.00	1.00	0.00
Judicial						
Court of Appeals						
Vehicles	1.00	1.00	1.00	1.00	1.00	0.00
Domestic Relations / Juvenile						
Vehicles	10.00	10.00	10.00	10.00	10.00	7.00
Common Pleas Court						
Vehicles	21.00	21.00	19.00	18.00	19.00	11.00
Probate Court						
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
County Court						
Vehicles	1.00	1.00	0.00	0.00	0.00	0.00
Public Safety						
Sheriff						
Vehicles	106.00	77.00	76.00	75.00	73.00	62.00
Public Works						
Engineer						
Vehicles	92.00	94.00	117.00	117.00	126.00	136.00
Health						
DD						
Vehicles	76.00	73.00	74.00	74.00	77.00	88.00
Alcohol, Drug Abuse and Mental Health						
Vehicles	1.00	2.00	3.00	3.00	5.00	4.00
Human Services						
Job and Family Services						
Vehicles	1.00	1.00	1.00	1.00	4.00	5.00
Children Services						
Vehicles	13.00	13.00	13.00	13.00	13.00	6.00
Elderly Affairs						
Vehicles	13.00	13.00	14.00	14.00	11.00	8.00
Veteran Services						
Vehicles	3.00	3.00	3.00	3.00	3.00	2.00
Conservation and Recreation						
Vehicles	6.00	9.00	10.00	9.00	8.00	3.00
Total General Government	<u>384.00</u>	<u>365.00</u>	<u>385.00</u>	<u>386.00</u>	<u>397.00</u>	<u>376.00</u>
Business-Type						
Sewer District						
	<u>39.00</u>	<u>37.00</u>	<u>33.00</u>	<u>37.00</u>	<u>36.00</u>	<u>45.00</u>
Total	<u><u>423.00</u></u>	<u><u>402.00</u></u>	<u><u>418.00</u></u>	<u><u>423.00</u></u>	<u><u>433.00</u></u>	<u><u>421.00</u></u>

n/a - Information not available.

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

2007	2006	2005	2004
48.00	37.00	30.00	44.00
6.00	4.00	8.00	4.00
0.00	2.00	2.00	2.00
0.00	0.00	0.00	1.00
0.00	4.00	4.00	4.00
0.00	3.00	3.00	3.00
7.00	7.00	6.00	7.00
14.00	25.00	27.00	23.00
0.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00
106.00	29.00	30.00	31.00
131.00	n/a	n/a	n/a
83.00	n/a	n/a	n/a
4.00	n/a	n/a	n/a
5.00	n/a	n/a	n/a
8.00	n/a	n/a	n/a
10.00	n/a	n/a	n/a
2.00	n/a	n/a	n/a
<u>2.00</u>	n/a	n/a	n/a
426.00			
<u>53.00</u>	n/a	n/a	n/a
<u>479.00</u>			

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